



Subrecipient Compliance Training

July 2023



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Intentions of the training

- Understand the requirements of your organization
- Understand how Oklahoma County will monitor standards throughout the lifecycle of the grant
- Make Subrecipients aware of the contracting timeline/next steps

01

Background

Background

- As part of the federal government's expanded monitoring of expenditures, federal agencies have begun to increase their audit presence at state and local government agencies.
- **A primary focus of these audits is reviewing grantees' monitoring of subrecipients.**

02

Determining Subrecipient Status

Determining Status

- Oklahoma County will make a **case-by-case determinations** whether each organization is a subrecipient or a beneficiary.
- To make the determination **the substance of the relationship determines the status.**

Check your status

The Oklahoma County PMO has used the below checklist to determine subrecipient status.

Subrecipient

Description: *A subaward is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the subrecipient. Characteristics which support the classification of the non-Federal entity as a subrecipient include when the non-Federal entity:*

| | |
|--------------------------|--|
| <input type="checkbox"/> | Determines who is eligible to receive what Federal assistance. |
| <input type="checkbox"/> | Measures performance based on meeting objectives of Federal program. |
| <input type="checkbox"/> | Is responsible for programmatic decision making . |
| <input type="checkbox"/> | Is responsible for ensuring Federal requirements outlined in the award are followed. |
| <input type="checkbox"/> | Uses the Federal funds to carry out a program of the organization as opposed to providing goods or services. |

Beneficiary

Description: *An agreement with a beneficiary is for providing assistance to the end user—the individual or entity needing the benefit.*

| | |
|--------------------------|---|
| <input type="checkbox"/> | The beneficiary is an individual (or organization for COVID-19 grants) receiving the funds as the end user/beneficiary of assistance . |
| <input type="checkbox"/> | Does not determine eligibility or compliance. |



The section above with the greatest number of marked characteristics indicates the likely type of relationship the entity will have with the agency. On occasion there may be exceptions to the type of relationship indicated by the checklist. In these situations, the substance of the relationship should be given greater consideration than the form of agreement between the agency and the outside entity.

03

Contracting

Subrecipient Contracting

The following information are the information elements which will be included in your contract:

1. Federal award identification;

- Subrecipient name (must match the name associated with its unique entity identifier);
- Subrecipient's unique entity identifier;
- Federal Award Identification Number (FAIN);
- Federal Award Date of award to the recipient by the Federal agency;
- Subaward Period of Performance Start and End Date;
- Subaward Budget Period Start and End Date;
- Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient;
- Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current financial obligation;
- Total Amount of the Federal Award committed to the subrecipient by the pass-through entity;
- Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);
- Name of Federal awarding agency, pass-through entity, and contact information for awarding official of the Pass-through entity;
- Assistance Listings number and Title; the pass-through entity must identify the dollar amount made available under each Federal award and the Assistance Listings Number at time of disbursement;
- Identification of whether the award is R&D; and
- Indirect cost rate for the Federal award (including if the de minimis rate is charged) per §200.414.

Subrecipient Contracting

2. All **requirements are imposed from the pass-through entity onto the subrecipient** so that the Federal award is used in accordance with Federal statutes, regulations and the terms and conditions of the Federal award;
3. Any **additional requirements that the pass-through entity imposes on the subrecipient** in order for the pass-through entity to meet its own responsibility to the Federal awarding agency including identification of any required financial and performance reports;
4. (i) An approved federally recognized **indirect cost rate** negotiated between the subrecipient and the Federal Government. If no approved rate exists, the pass-through entity must determine the appropriate rate in collaboration with the subrecipient, which is either:
 - (A) Negotiated indirect cost rate between pass-through entity and the subrecipient; which can be based on a prior negotiated rate between a different PTE and the same subrecipient. If basing the rate on a previously negotiated rate, the pass-through entity is not required to collect information justifying this rate, but may elect to do so;
 - (B) de minimis rate of 10 percent of the modified total direct costs pursuant*

Subrecipient Contracting

5. A requirement that the subrecipient permit the pass-through entity and auditors to have **access to the subrecipient's records and financial statements** as necessary for the pass-through entity to meet the requirements of this part; and
6. Appropriate **terms and conditions concerning closeout** of the subaward
7. Quarterly Reporting Requirements & Performance Metrics
8. Updated Project Description for value awards
9. Budget (Including the \$ value being used for evidence-based interventions and administration of the funds)
10. Timeline for use the funds
11. Other federal requirements, such as subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act ([42 U.S.C. 7401–7671q](#)) and the Federal Water Pollution Control Act as amended ([33 U.S.C. 1251–1387](#))

Mandatory Data Requirements for Contracting

- Updated Project Description
- High Level Budget (Shown on the right)
- Expenditure Timeline (Not Shown)

Any deviations during the life of the project must be elevated to the PMO

| High Level Budget | | | | |
|---|---|--|--------------------|-------------------------------------|
| This will be attached to your subrecipient contract | | | | |
| | Category | Description | Dollar Amount (\$) | Notes |
| Project Identification Information | Treasury Portal ID | Treasury portal ID of the project | | 20108 |
| | Organization | Name of the organization | | ReMerge of Oklahoma County, Inc |
| | UEI Number | UEI number of the project | | |
| | Project Name | Name of the project which has received funding | | ReMerge Diversion Program Expansion |
| Operational Expenses | Personnel Salaries and Wages | Program directors and assistant directors, teachers, support staff, career or success coaches, translators, workforce development specialists, accessibility specialists | | |
| | Personnel Fringe Benefits | Employer-paid portions of FICA; Employee insurance and retirement plans; Unemployment and workers' compensation insurance; professional development | | |
| | Supplies | Curriculum materials / kits; program supplies | | |
| | Advertising and outreach | Print and digital advertising (e.g. fliers, yard signs, billboards, websites, radio ads, etc.) | | |
| | Rent | Cost of rent | | |
| | Maintenance and Repair | Cost of maintenance and repairs of equipment | | |
| | Services for removing barriers to participation | -Transportation assistance for students (e.g. vouchers for public transportation fares) -Childcare assistance for students | | |
| | Administrative Cost | Cost of administrative expenses limited to 10% unless Negotiated Indirect Costs Rate Agreement ("NICRA") established. | | |
| Capital Expenses | Equipment (Over \$5,000) | General purpose equipment (e.g. motor vehicles enabling transportation assistance for program participants, printing or reproduction technology); Special purpose | | |
| | Capital Purchases | Facilities or Land acquisition | | |

High Level Budget

Title VI

The sub-grantee shall comply with Title VI of the Civil Rights Act of 1964, which prohibits recipients of federal financial assistance from excluding from a program or activity, denying benefits of, or otherwise discriminating against a person on the basis of race, color, or national origin (42 U.S.C. § 2000d et seq.), as implemented by the Department of the Treasury's Title VI regulations, 31 CFR Part 22, which are herein incorporated by reference and made a part of this contract (or agreement).


Title VI also includes protection to persons with “Limited English Proficiency” in any program or activity receiving federal financial assistance, 42 U.S.C. § 2000d et seq., as implemented by the Department of the Treasury's Title VI regulations, 31 CFR Part 22, and herein incorporated by reference and made a part of this contract or agreement.

Subrecipient Contracting

In order to receive eligible payments, the following information needs to be provided:

- Bank Name
- Bank Address
- Routing Number
- Account Number
- An email address to send the payment information
- The most recent W9 Form

Once this information is received payments can be processed electronically.



Oklahoma County Clerk
Kerrie Hudson, Chief Deputy

OKLAHOMA COUNTY
Authorization Agreement for Electronic Funds Payment (EFT)

To assure prompt processing of your request, please complete the following instructions:

Social Security or Federal ID# _____

Vendor Name: _____

Contact Person: _____

Vendor Address: _____

Telephone Number: _____

Remittance E-Mail address: _____
This is for the email notification that a payment has been made

Bank Name: _____


Bank Address: _____

Type of Account: Checking Savings

ABA Routing # _____ Account # _____

Return to Accounts Payable:
accounts.payable@oklahomacounty.org
320 Robert S. Kerr, Suite 203
Oklahoma City, OK 73102
(405) 713-1516

RETURN THIS FORM WITH W-9



Oklahoma County Clerk
Kerrie Hudson, Chief Deputy

VENDOR:

To process your vendor payments, we are required to keep on file ALL Vendor Tax ID numbers. Please complete the appropriate boxes below and fill out the attached W-9 from and email to: accounts.payable@oklahomacounty.org

If your company provides one of the services listed below to Oklahoma County, please check the appropriate box: Legal Medical Rent

PLEASE TYPE OR PRINT LEGIBLY ALL INFORMATION TO ASSURE ACCURACY.

Tax Identification Number

_____ Corporation _____

_____ Partnership _____

_____ Individual/Proprietorship _____

(List Social Security Number)

_____ Other (Please explain) _____

Legal name as it appears on tax documents filed with the IRS _____

Phone Number: _____ Email: _____

The IRS requires 33% withholding on amounts paid to persons who have not submitted required Taxpayer Identification information. A Form 1099 will be mailed to the W-9 address on file to report payments to Individuals or Partnerships.

***** NOTE: If your company is listed as LLC, please designate whether it is Individual / Sole Proprietor, Corporation, or Partnership in accordance with IRS regulations.**

If you have any questions, please contact the Oklahoma County Clerk's office Accounts Payable Department at 405-713-1516, 405-713-1549 or 405-713-1547.

Authorization Agreement for Electronic Funds Payment (EFT)



04

Subrecipient Risk Evaluation and Monitoring

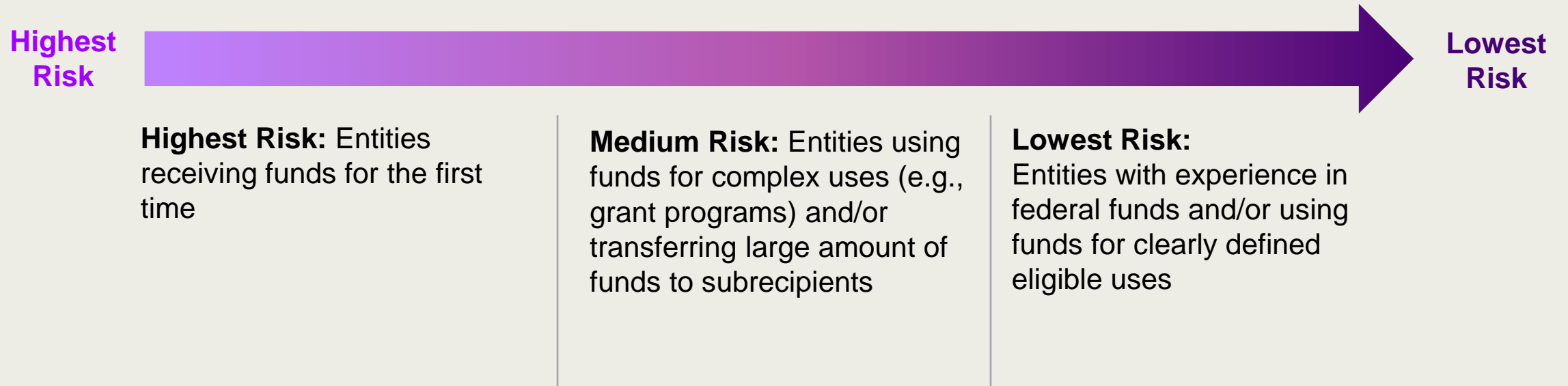
Evaluating Risk

Based on your updated project description and project budget, we will evaluate each subrecipient's risk of noncompliance, which includes consideration of such factors as:

- (1) The subrecipient's prior experience with the same or similar subawards;
- (2) The results of previous audits, and the extent to which the same or similar subaward has been audited as a major program;
- (3) Whether the subrecipient has new personnel or new or substantially changed systems; and
- (4) The extent and results of Federal awarding agency monitoring (*e.g.*, if the subrecipient also receives Federal awards directly from a Federal awarding agency).

Assessing Risk

In considering preparations for potential audits down the line, compliance risk and fraud risk can be defined into three categories to help prioritize focus area and effort



Monitoring

As outlined in Final Rule, Treasury employs a risk-based approach to project monitoring. Treasury expects more stringent monitoring for higher risk subrecipients and higher risk projects.

Low-Risk Monitoring Plan

- i. Organization will be eligible to receive all payments once contract is signed and payment processing is in place.
- ii. All standard processes, as outlined in the Final Rule, are permitted.
- iii. **Random sampling of expenditures** for supporting documentation/detail should be conducted at least once per year.
- iv. Annual site visit

Medium-Risk Monitoring Plan

- i. Payments **made on reimbursement basis only** and reviewed for allowability.
- ii. **Random sampling of expenditures** for supporting documentation/detail should be conducted at least quarterly.
- iii. Annual site visit

High-Risk Monitoring Plan

- i. Payments made on **reimbursement basis only**.
- ii. Reimbursement requests should include supporting detail and documentation, including quotes, bids, requisitioning reports, purchase orders, receiving reports, invoices, and **proof of payment for all expenditures**.
- iii. Prior approval required for subrecipient subawards, subcontracts, equipment purchases, and capital expenditures.
- iv. For highest risk entities: subrecipient should include costs for management/technical assistance costs to support successful administration of the subaward.
- v. Annual site visit

05

Annual Site Visit

Monitoring Process for can be conducted via phone or in person site visits and entails completion of a monitoring checklist leading to completion or a findings report for which a Grantee would have 30 days to address

Desk Review Process

Before Desk Review/Site Visit

- i. Send a Location and PoCs
- ii. Recommended 2 employees : Project Sponsor and financial officer/procurement officer
- iii. Project updates, photos of project/ services
- iv. Demographic information of those served*
- v. Updates of any to procurement information
- vi. Marketing materials circulated to advertise the services

Desk Review Questions

- i. Any issues/challenges to the project?
- ii. How many customers have been served?
- iii. What is the take rate looking in the grant area?
- iv. Feedback from community?
- v. Review of the procurement files.

After Desk Review

- i. The PMO (Accenture) will complete the monitoring checklist and store in compliance file

Monitoring Checklist – 16 Key Compliance Requirements

| | | | | | |
|----------|---|--|----------|--|--|
| a | Activities Allowed/Unallowed | Are the activities in compliance with the grant program? | i | Procurement Suspension & Debarment | How were the grant activities procured and whether state/local procurement guidelines were followed? |
| b | Allowable Cost/Cost Principles | Are the costs incurred eligible for reimbursement? | j | Program Income | Did the grantee earn any income through the project while the grant was underway? |
| c | Cash Management | Only applicable if funds were provided by OKC before spending | k | Real Property Acquisition & Relocation Assistance | If the grantee acquired real estate/property, how was it procured and whether it was acquired at FMV? |
| d | Davis Bacon Act | N/A for any project under \$10M, or construction over \$2,000 | l | Reporting | Were the reports submitted on time and were the invoices submitted with proper proofs? |
| e | Eligibility | Are the grantees eligible for receiving funds | m | Subrecipient Monitoring | If any subrecipients were contracted, were they monitored? |
| f | Equipment Real Property Management² | Was any equipment < \$5000 purchased and what procurement methodologies were followed? | n | Special Tests & Provisions | Any other issues to be documented here |
| g | Matching level of effort earmarking | Are the activities in compliance with the grant program? | o | Site Visit | Note the progress of the project toward completion |
| h | Period of Availability of Funds | Were the grants activities completed & the funds expended within the contract timeframe? | p | Title VI | Has a federal or state agency found the grantee non-compliant or conducted a compliance review of the grantee? |



06

Audit Requirements & Title VI

Audit Requirements

If your organization subaward is \$750,000 or more, your organization must complete a federal single audit. A reminder that \$750,000 threshold is a cumulative of all federal funds an entity receives during the entity's fiscal year.

Oklahoma County is responsible for confirming the entity completes a federal single audit. If your organization does not complete the federal single audit, you in violation of federal compliance requirements and corrective action must be taken.

The County will verify if an entity is required to perform a federal single audit by checking your total federal funding awards throughout the fiscal year. Corrective action is needed if the federal single audit threshold is met but the entity has not completed a federal single audit.

- Single Audit guidelines to give to your auditor: [20.027 SLFRF Compliance Supplement: The alternative approach to a Single Audit or Program-Specific Audit](#)
- SLFRF Reporting and Guidance; Pg. 11 – beneficiaries are not subject to an audit pursuant to the Single Audit Act and 2 CFR part 200, subpart F regarding audit requirements.
- For-profit entities that receive SLFRF subawards are not subject to Single Audit requirements. However, they are subject to other audits as deemed necessary by authorized governmental entities, including Treasury, the GAO, and Treasury's OIG

07

Subrecipient Reporting

Quarterly Report

When submitting a quarterly report, the following information must be provided:

- | | |
|--|--|
| <p>Project Identification Information:</p> <ul style="list-style-type: none"> • Treasury Portal ID • Organization • Sponsor • Project Name • Project Description • EC Code • Risk Status | <p>Program Management</p> <ul style="list-style-type: none"> • Progress As Per Milestones • Program Updates • Outcomes and Outputs KPI's • Use of Evidence • Mandatory Performance Reporting (as applicable) |
|--|--|

- Funding & Expenditure Information:**
- Authorized Amount
 - Expended Amount
 - Expenditure Updates
 - Amount spent on evidence-based interventions

| Subrecipient Quarterly Reporting | | | | |
|------------------------------------|---|---|--|--|
| | | | Notes | |
| Project Identification Information | Treasury Portal ID | Treasury portal ID of the project | | |
| | Organization | Name of the organization | | |
| | Sponsor | Name of the sponsor | | |
| | Project Name | Name of the project which has received funding | | |
| | Project Description | Program proposal and detailed description of the project | | |
| | EC Code | Expenditure Category Code | | |
| Funding & Expenditure Information | Risk Status | Reporting risk as determined by the County, on award of funds | | |
| | Authorized Amount | Funding approved and authorized by the County | | |
| | Expended Amount | Funding expended/transferred to the recipient by the County | | |
| Progress Management | Expenditure Updates | Updates on expenses | | |
| | Progress As Per Milestones | If the project is progressing as per milestones and if not, why | <input type="text"/> | |
| | Program Updates | Updates on key developments and outreach for the program | | |
| | Outcomes and Outputs KPIs | | (KPI 1) Tailored KPIs determined by the organization to track the progress of the program | |
| | | | (KPI 2 as necessary) Tailored KPIs determined by the organization to track the progress of the program | |
| | | | (KPI 3 as necessary) Tailored KPIs determined by the organization to track the progress of the program | |
| Use of Evidence | (For select ECs) Updates on dollar amount spent on Evidence Based Interventions | | | |
| Mandatory Performance Reporting | Only applicable for EC's listed below: Household Assistance (EC 2.2), Long-Term Housing Security (EC 2.15-2.16) and Housing Support (EC 2.17-2.18): - Number of households receiving eviction prevention services (including legal representation) - Number of affordable housing units preserved or developed Assistance to Unemployed or Underemployed Workers (EC 2.10) and Community Violence Interventions (EC 1.11): - Number of workers enrolled in sectoral job training programs - Number of workers completing sectoral job training programs - Number of people participating in summer youth employment programs Addressing Educational Disparities (EC 2.24-2.26) and Addressing Impacts of Lost Instructional Time (EC 2.27): - Number of students participating in evidence-based tutoring | | | |

Subrecipient Quarterly Reporting Form



Evidence- Based Interventions

Projects in certain expenditure categories, **must describe whether and how evidence-based interventions** and/or program evaluation are incorporated into their SLFRF program.

Recipients may include links to evidence standards, evidence dashboards, evaluation policies, and other public facing tools that are used to track and communicate the use of evidence and evaluation for Fiscal Recovery Funds.

Recipients must also specifically identify the **dollar amount** of the total project spending that is allocated towards evidence based.

| Project Name | Organization | EBI |
|---|--|-----|
| ReMerge Diversion Program Expansion | ReMerge of Oklahoma County, Inc | Yes |
| New Day Recovery YnF | New Day Recovery Youth and Family Services Inc | Yes |
| Edmond Urgent Recovery Care and Outpatient Clinic | North Oklahoma County Mental Health Center (DBA NorthCare) | Yes |
| RestoreOKC Culture of Health | RestoreOKC, Inc. | Yes |
| Nourishing Oklahoma County | Regional Food Bank of Oklahoma | Yes |
| DRTC Hub | Dale Rogers Training Center, Inc. aka DRTC | Yes |
| PlaceKeepers Real Estate Development Training Program | NE OKC Renaissance | Yes |

Performance Metrics

- Recipients will be asked to define a performance metric that will be tracked for the life of the project.
- Performance indicators should include both output and outcome measures.
- **Output measures** provide valuable information about the early implementation stages of a project.
- **Outcome measures** provide information about whether a project is achieving its overall goals.

Required Performance Metrics

In addition to selected metric, below is a list of required data for certain Expenditure Categories.

Household Assistance (EC 2.2), Long-Term Housing Security (EC 2.15-2.16) and Housing Support (EC 2.17-2.18):

- Number of households receiving eviction prevention services (including legal representation)
- Number of affordable housing units preserved or developed

Assistance to Unemployed or Underemployed Workers (EC 2.10) and Community Violence Interventions (EC 1.11):

- Number of workers enrolled in sectoral job training programs
- Number of workers completing sectoral job training programs • Number of people participating in summer youth employment programs

| Project Name | Organization | EC Code | Required Performance Data |
|---|--|---------|---------------------------|
| ReMerge Diversion Program Expansion | ReMerge of Oklahoma County, Inc | 1.11 | Yes |
| DRTC Hub | Dale Rogers Training Center, Inc. aka DRTC | 2.1 | Yes |
| PlaceKeepers Real Estate Development Training Program | NE OKC Renaissance | 2.18 | Yes |

Timeline for Reporting

Reporting will occur under the following timelines. This is 30 days prior to when all reports are due to treasury.

Quarterly Reporting Cycle

- 1st Qtr. October 1st to December 31st – *Report due to PMO **January 1st***
 - 2nd Qtr. January 1st to March 31st – *Report due to PMO **April 1st***
 - 3rd Qtr. April 1st to June 30th – *Report due to PMO **July 1st***
 - 4th Qtr. July 1st to September 30th – *Report due to PMO **October 1st***
- The last quarterly report is due April 1st, 2027.***

08

Procurement

Thresholds for Procurement Methods

2 CFR § 200.317 - When procuring property and services under a Federal award, a State must follow the same policies and procedures it uses for procurements from its non-Federal funds. The State will comply with §§ 200.321, 200.322, and 200.323 and ensure that every purchase order or other contract includes any clauses required by § 200.327. **All other non-Federal entities, including subrecipients of a State, must follow the procurement standards in §§ 200.318 through 200.327.**

| | |
|--|---|
| <p>\$0.1 to \$9,999.99 \$2,000 for construction subject Davis Bacon</p> | <p>no additional bids/quotes needed</p> |
| <p>\$10,000.00 to \$249,999.99 (or otherwise determined threshold)</p> | <p>Informal purchase of at least 3 bids must be included to show lowest price was selected All bids/quotes must be signed by the vendor</p> |
| <p>\$250,000.00+ (or otherwise determined threshold)</p> | <p>Must be conducted in a sealed bid process called an ITB (Invitation to Bid) or RFP (Request for Proposal)</p> |

These provisions **should be followed** and are **more restrictive** than [State Purchasing Director’s Guide to Competitive Purchasing with ARPA and GEER II Funds](#)



FAQs

Are we able to include budget items for purchases that were made prior to the subrecipient contract being signed.

No, except for make-ready purchases. For example, supplies that had to be purchased by a certain date for the program to happen within timelines. All purchases for make-ready items must have followed the purchasing thresholds and have proof of order, invoice, and goods received after March 3, 2021.

Strongly encouraged not to make purchases until the contract is signed. If it is necessary, please notify the PMO of your intent to purchase so that we can validate

What if we are already subcontracted with companies and did not perform a request for proposal(s) or bid(s) as described?

If it's feasible, you should re-contract out the goods/services obtained in order to fall within Federal compliance. If above is not feasible: Did you follow your entity's procurement policy as it's detailed? If so, a detailed justification should be drafted on official company letterhead, signed and dated, and provided to our office. This should include:

Why your entity cannot re-contract

Why the manner of acquiring a subcontract was completed in the way which it was

We can NOT validate that Treasury, or an auditor will accept this.

Project Record Retention

As a subrecipient, you are required to establish and maintain at least three major categories of records:

| Category | Types of Files and Records Maintained |
|------------------------|--|
| Administrative records | <ul style="list-style-type: none">• General organizational management files:• Board minutes• Contracts• Other agreements (memorandum of understanding)• Program funding award files:• Your application and all related records requesting funds• Program policies and guidelines• All grantee correspondence• Your subrecipient agreement• Your quarterly reports |
| Financial records | <ul style="list-style-type: none">• Chart of accounts & Accounting procedures manual• Source documentation (purchase orders, invoices, bank records, etc.)• Procurement files (Rationale for method of procurement; Selection of contract type; Contractor selection or rejection: Basis/Explanation for the contract price)• Bank account records• Financial reports• Audit files |
| Project or case files | <ul style="list-style-type: none">• Project activities• Regulatory compliance (e.g., cross-cutting requirements, etc.)• Individual beneficiaries• Properties files (if purchases property) |

Project Record Retention

Generally, your organization must maintain records and financial documents for **five years** after all funds have been expended or returned to Treasury.

- When the last dollar is spent, that is when the 5-year retention timeline begins
- The most conservative approach is to keep all records until **December 31, 2031**

Your organization must agree to provide or make available such records to Treasury upon request, and to the Government Accountability Office (“GAO”), Treasury’s Office of Inspector General (“OIG”), and their authorized representative in order to conduct audits or other investigations.

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Timeline for Expending Funds

All funds must be expended by December 31, 2026.

The county will not be able to change any funding authorizations after December 31, 2024. We will be tracking progress in the quarterly reports to ensure there is no reason your organization will not be able to expend its funds.

The last quarterly report is due April 1st, 2027.

09

Closeout

Closeout

The purpose of Closeout is to certify that all work has been done for a defined project, final costs have been reconciled, data sets of supporting KPI's have been saved, and confirmation that no remaining actions are remaining for the project.

- 1) Project sponsor will **send an email** to the PMO confirming a project is nearing its budgetary end.
- 2) The project sponsor will provide to the PMO when the **last project expenditure** or activity is scheduled to occur; and schedule a close out call or site visit.
- 3) The PMO will review the project file and **validate that all supporting documentation**, quarterly reports, annual visit checklist, and reimbursements/ proof of invoices for higher risk subrecipients.
- 4) The PMO will **craft a brief summary** of this review and provide it to the project sponsor , included in this summary will be any requests necessary to complete the file. The PMO will track these requests and save them in the project file as “Closeout Activities” so that a record of the communication and any clarifications that are necessary may be made.
- 5) Upon completion, the PMO will notify the **Policy and Governance Committee** that the project has been closed. The brief summary will then be submitted to BOCC.

All funds must be expended by December 31st, 2026.

10

Next Steps

Next Steps

- Submit your updated project description/ detailed line items budget and authorization of electronic payment to tushar.khanna@accenture.com
- The sooner we get this information, the sooner we can get the contract on the BOCC agenda

Reminders:

- We will have quarterly compliance trainings
- Email okcounty_arpa@accenture.com with any questions or to set up one-on-one calls any time! We are here to provide you security and peace of mind

Contracting Timeline:

Subrecipients Provide Updated Project Description & Detailed Budget by August 9th

PMO to update Risk Assessment

Contract Drafting Finalization by August 16th

District Attorney Approval

P&G Review & Approval by September 5th

BOCC Review & Approval by September 13th

Subrecipients Receive Contract

Subrecipients Sign and Return Contract

Thank you!

Appendix

Tips to Successful Procurement

- Develop and follow policies and procedures that incorporate **2 CFR Part 200 requirements**.
- Select the **appropriate procurement method**
- Ensure procurements provide **full and open competition**
- Ensure that cost or price analyses are **performed and documented** (applies to amendments/change orders)
- Ensure contracts include **all applicable contract provisions**
- Ensure steps are taken to contract with **small, minority , and women-owned businesses**.
- Maintain **sufficient records**

Key Principles for Successful and Open Competition

- Contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals **must be excluded** from competing for such procurements
- A non-Federal entity must have **written procedures for procurement transactions** and ensure that all solicitations :
 - Have **clear and accurate description** of technical req's for material/product/service to be procured
 - Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals
- The non-Federal entity must conduct procurements in a manner that prohibits the use of geographical preferences in the evaluation of bids or proposals, but is allowed **only** in cases where Federal statutes expressly mandate or encourage geographic preference

Practices that Restrict Full and Open Competition

- Some of the situations considered to be restrictive of competition include but are not limited to
- Placing **unreasonable requirements** on firms for them to qualify to do business
- Requiring **unnecessary experience and excessive bonding**
- Noncompetitive pricing practices** between firms or between affiliated companies
- Noncompetitive contracts to consultants** that are on retainer contracts
- Organizational **conflicts of interest**
- Specifying only a “brand name” product** instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement
- Any arbitrary action** in the procurement process
- Contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals **must be excluded from competing** for such procurements

Non - Competitive Method of Procurement

Noncompetitive procurement can only be awarded if one or more of the following elements are true:

- The Item in question is below the Micro Purchasing Threshold (less than \$10K)
- The item is available **only** from a single source [**most likely reason**]
 - Justify noncompetitive process
 - Demonstrate price incurred was reasonable (cost analysis)
- After solicitation of several sources, competition is determined inadequate
 - Documentation of solicitation efforts
 - Document that solicitation response received is sufficient
 - Demonstrate proposed cost or price is fair (cost analysis)
- The public exigency or emergency for the requirement will not permit a delay

Small, Minority-Owned, and Women-owned Businesses

Grantees must take several affirmative steps in the procurement process to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible

- Placing s/m/w on solicitation lists,
- When economically feasible, dividing requirements into smaller tasks/quantities
- Establishing delivery schedules where a requirement permits, which encourage participation by s/m/w businesses
- Using services/assistance of the Small Business Administration and the Minority Business Development Agency of Dept. of Commerce

Domestic Preferences for Procurements

- To the greatest extent practicable, non-Federal entity recipients should provide preference for purchase, acquisition, use of goods, products, or materials produced in the United States
- The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products

Contract Cost and Price

- Non-Federal entities must -
 - Perform a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications
 - Make independent estimates before receiving bids or proposals
 - Negotiate profit as a separate element of the price for each contract in which there is no price competition and, in all cases, where cost analysis is performed
- **To establish a fair and reasonable profit**, consideration must be given to
 - The complexity of the work to be performed
 - The risk borne by the contractor
 - The contractor's investment
 - The amount of subcontracting
 - The quality of its record of past performance
 - Industry profit rates in the surrounding geographical area for similar work

Contract Cost and Price (cont'd)

Cost plus a percentage of cost and percentage of construction cost methods of contracting are prohibited

Estimated Costs

These are allowable only to the extent that costs incurred, or cost estimates included in negotiated prices would be allowable for the non-Federal entity under the following premises that

1. It must administer sound management practices for efficient management of the award
2. It must administer Federal funds consistent with underlying agreements, program objectives, and the terms and conditions of the Federal award
3. It must employ sound organization and management techniques that are required for efficient administration of the Federal award
4. Its accounting practices must be consistent with these cost principles and support the accumulation of costs as required by the principles
5. Its accounting principles must provide for adequate documentation to support costs charged to the Federal award
6. Its application of cost accounting principles while reviewing, negotiating and approving cost allocation plans or indirect cost proposals must be checked by the cognizant agency for indirect costs
7. For non-Federal entities that educate and engage students in research, the dual role of students as both trainees and employees (including pre- and post-doctoral staff) contributing to the completion of Federal awards for research must be recognized in the application of these principles.
8. It may not earn or keep any profit resulting from Federal financial assistance, unless explicitly authorized by the terms and conditions of the Federal award

Formal Methods of Procurement (+\$250K)

The two formal methods of procurement used are Sealed Bids and Proposals

Sealed Bids

- Publicized requests for proposals to the maximum extent practical (website, newspaper, social media)
- All bids will be opened at the time and place prescribed in the invitation for bids
- For sealed bidding to be feasible, the following conditions should be present
 - A complete specification or purchase description is available
 - Two or more responsible bidders are willing and able to compete effectively for the business
- The selection of the successful bidder can be made principally based on price
- Factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest
- Any or all bids may be rejected if there is a sound documented reason

Proposals

- When conditions are not appropriate for the use of sealed bids (Typically for professional services, consulting, architectural, or engineering services)
- Allows for the consideration of technical factors other than price; (Typically for professional services, consulting, architectural, or engineering services)
- Proposals must:
 - Identify all evaluation factors
 - Publicized requests for proposals to the maximum extent practical
 - Have a written method for conducting technical evaluations
 - Be awarded to the proposal that is most advantageous, with price and other factors considered

Review by Federal Awarding Agencies or Pass-through Entity Review

- Non-Federal entity recipients must make certain items such as RFPs, independent cost estimates etc. are available upon request by the Federal Awarding Agency or Pass-Through Entity either before or after solicitation when
 1. The non-Federal entity's procurement procedures or operation fails to comply with the procurement standards
 2. **The procurement is expected to exceed the Simplified Acquisition Threshold and is to be awarded without competition or only one bid or offer is received in response to a solicitation**
 3. The procurement, which is expected to exceed the Simplified Acquisition Threshold, specifies a “brand name” product
 4. The proposed contract is more than the Simplified Acquisition Threshold and is to be awarded to other than the apparent low bidder under a sealed bid procurement
 5. A proposed contract modification changes the scope of a contract or increases the contract amount by more than the Simplified Acquisition Threshold
- The non-Federal entity is exempt from the pre-procurement review pass-through entity determines that its procurement systems comply with the following standards
 - The non-Federal entity may request that its procurement system be reviewed by the Federal awarding agency or pass-through entity to determine whether its system meets these standards in order for its system to be certified. Generally, these reviews must occur where there is continuous high-dollar funding, and third-party contracts are awarded on a regular basis
 - The non-Federal entity may self-certify its procurement system. Such self-certification must not limit the Federal awarding agency's right to survey the system. Under a self-certification procedure, the Federal awarding agency may rely on written assurances from the non-Federal entity that it is complying with these standards. The non-Federal entity must cite specific policies, procedures, regulations, or standards as being in compliance with these requirements and have its system available for review.

Bonding Requirements

For construction or facility improvement contracts or subcontracts exceeding Simplified Acquisition Threshold (\$250+K)

For construction/facility improvement contracts or subcontracts exceeding the Simplified Acquisition Threshold (SAT), either the State or the Federal awarding agency will decide that the Federal interest is adequately protected by the non-Federal entity's bonding policy/requirements. If this determination is not made, the minimum requirements must be:

- A bid guarantee from each bidder equivalent to five percent of the bid price. The “bid guarantee” must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.
- A performance bond on the part of the contractor for 100 percent of the contract price. A “performance bond” is one executed in connection with a contract to secure fulfillment of all the contractor's requirements under such contract.
- A payment bond on the part of the contractor for 100 percent of the contract price. A “payment bond” is one executed in connection with a contract to assure payment as required by law of all persons supplying labor and material in the execution of the work provided for in the contract.