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| ALCOLINK Master Contract No.: 900035 | Board of Supervisors Approval Date: 5-22-18 |
| Supplier ID: 27284 | Agenda Item No.: 5 |

Department Name: **Children & Family Services (CFS)**

**CBO MASTER CONTRACT ANNUAL RENEWAL AMENDMENT
FOR FISCAL YEAR (FY) 2019 FOR EXHIBITS A & B**

Reference is made to that Master Contract No. **900035** (“Master Contract”) made and entered into by and between **Chabot-Las Positas Community College** ("Contractor"), and the COUNTY OF ALAMEDA, a body corporate and politic of the State of California ("County").

The Master Contract is hereby amended by adding the following described exhibits, all of which are attached and incorporated into the Master Contract by this reference:

1. Exhibit A FY 2019, Program Description and Performance Requirements:

This contract will supply **CARI-Prevention Training**

During the period of ~~7/1/2019-2018~~ through 6/30/2019, Exhibit A- **FY 2019** entered into between the Social Services Agency of the County of Alameda and Contractor for the Master Contract referenced above, replaces and supersedes any and all previous Exhibit A’s entered into between the Social Services Agency of the County of Alameda and Contractor for this Master Contract.

2. Exhibit B FY 2019, Terms of Payment: The amount payable under this Annual Renewal Amendment shall not exceed \$39,191.00 Exhibit B FY 2019 entered into between the Social Services Agency of the County of Alameda and Contractor for the Master Contract referenced above, replaces and supersedes any and all previous Exhibit B’s entered into between the Social Services Agency of the County of Alameda and Contractor for this Master Contract.

3. Exhibit C Insurance Requirements

4. Exhibit D Audit Requirements

5. Exhibit F Debarment and Suspension Certification

6. The following Exhibits are also attached to and incorporated into the Master Contract by this reference:

N/A

Except as herein amended, the Master Contract is continued in full force and effect.

COUNTY OF ALAMEDA

CONTRACTOR

By: _____

By: _____

Print or Type Name

Ronald Gerhard

Print or Type name

Title: Director, Social Services Agency

Title: Vice Chancellor, Business Services

Date: _____

Date: _____

EXHIBIT A

PROGRAM DESCRIPTION AND PERFORMANCE REQUIREMENTS

| | |
|-------------------------------|--|
| Contracting Department | Alameda County Social Services Agency, Department of Children & Family Services (DCFS) |
| Contractor Name | Chabot College |
| Contract Period | July 1, 2018– June 30, 2019 |
| Type of Services | CARI Pre-Service Training |

I. Program Name:

Community Action to Reach Out to Infants (CARI) Options for Recovery (OFR) Pre-Service Training.

II. Contracted Services:

The CHABOT/LAS POSITAS COMMUNITY COLLEGE DISTRICT, hereinafter referred to as “Contractor” and Alameda County Social Services Agency, Department of Children and Family Services, hereinafter referred to as “the Department” mutually agree as follows:

Contractor will offer a series of six classes that fulfill the requirements for CARI certification of Resource Family caregivers. This series of classes meet all requirements of the Options for Recovery State Department of Social Services (DSS). These classes are also open to respite providers for Resource Family caregivers of the children in the Department’s CARI program.

Contractor represents that it is a public post-secondary educational institution with the capability and the experience to provide services in the subject area specified herein. If any class offered under this contract is for College credit, the instructor employed to teach this class will hold or qualify for a valid Faculty Service Area (FSA) authorizing instruction at the post-secondary level in the subject area specified.

III. Program Information and Requirements

A. Program Goals/Objectives:

To prepare county recruited (CARI) persons for the care of children from 0 to 5 years. The children are dependents of the Department of Children and Family Services and are:

1. Born exposed to drugs and/or alcohol.
2. Are HIV exposed or have AIDS.
3. Are Medically Fragile.

B. Program Description and Requirements:

Class Offerings under the terms of this contract shall be:

1. Fostering the Drug-Exposed Infant
2. Support Systems for CARI, Options for Recovery Foster & Relative Providers
3. Facility/Facility Insurance
4. Instruction
5. Instructional materials
6. Food while in class for participants
7. Child Care & food for children of participants in class
8. Maximum Class Size: 40
9. Minimum Class Size: 10
10. The location for the class shall be: Arranged by Chabot College.

C. Contact Persons:

1. Contract Fiscal Officer:
Lorenzo Legaspi - 925-485-5203
2. Coordination, Quality Assurance & Planning:
Sara Parker - 510.723.6669

D. Hours/Days of Operation: Class Schedule (Dates/Time):

One class Fall 2018 course starting Sep/Oct 2018; one Spring 2019 (TBD)

1. The two series of six (6) Saturday class sessions are offered 9 AM -12 PM & 1 - 4 PM.
2. Total instructional hours for each series of classes: 36, plus optional two 2-hour-long Graduation ceremonies.

CANCELLATION - Contractor retains the right to cancel any class that is offered under this Agreement no later than 14 days before the first meeting of the class. The Department retains the right to cancel any class that is offered under this Agreement no later than 14 days before the first meeting of the class. If the Department cancels a class, it shall pay the contractor the sum of 20 percent of one-half of total contract, or \$4,000, within 10 days of each class series cancellation.

E. Certification/Licensure: Shall be determined by Alameda County Resource Family Approval (RFA) staff in coordination with CARI Coordinator.

F. Target Population: Resource Family caregivers and their respite providers.

G. Service Area: Alameda County

IV. Reporting And Evaluation Requirements

A. Reporting Requirements: Contractor will report weekly:

1. Class Size.
2. Attendance and punctuality.

3. If attendee takes part in classes and understands the offerings.

B. Evaluation Requirements:

If attendee(s) seems to be inappropriate for fostering a child. The decision to send participants forward to Alameda County RFA program is that of the CARI Coordinator after recommendations of the Contractor Coordinator.

C. Service Delivery Sites:

- 1. Chabot College coordinator with approval of CARI Coordinator will determine site.
- 2. Contractor shall provide appropriate classroom facilities for each class session.

D. Service Criteria:

- 1. Instructors will be chosen by their ability to fulfill state instruction requirement in specific topics.

2. CARI/OFR TRAINING TOPICS:

History of Drug Addiction
Loss & Grief
Attachment & Bonding
Special Medical Needs
AIDS
Co-dependency
GRADUATION

Theory Of Drug Addiction
Learning Disabilities
Milestones & Expectation
Nutrition
Infant Stimulation
Community Resource Panel

Contractor will determine a reasonable time before and after each class session.

Appropriate equipment and special services will be determined by Contractor to meet class specifications of instructors

E. Reporting Requirements:

- 1. Class Size on weekly basis.
- 2. Attendance and punctuality on weekly basis during training.
- 3. If attendee takes part in classes and understands the class offerings on weekly basis

V. Entirety of Agreement: Contractor shall abide by all provisions of the Community Based Organization Master Contract General Terms and Conditions, all Exhibits, and all Attachments that are associated with and included in this contract.

VI. Contractor Responsibilities – Client Grievance Policy: SSA Contractors are required to have a Client Grievance Policy in place and to disclose the policy to all SSA participants during the Client Intake Process. As evidence that a Participant Grievance Policy is in place and all SSA participants provided services by the

Contractor have been made aware of its existence, Contractor must obtain the signature of each SSA participant on a copy of the policy acknowledging they were made aware of it, understand it, and received a copy of the signed document. Contractor must also place a copy of the signed document in each participant's case file and make the files available for review by County staff upon request. See Attachment A for a sample SSA Grievance Policy. An MS Word file of the SSA Grievance Policy Template is available through your SSA Contract Liaison.

VII. Language Access Requirement for Contractors: Please see Attachment B for more information regarding Limited English Proficient LEP client language access requirements for contractors with Alameda County .

EXHIBIT B

TERMS AND CONDITIONS OF PAYMENT

| | |
|-------------------------------|--|
| Contracting Department | Alameda County Social Services Agency, Department of Children & Family Services (DCFS) |
| Contractor Name | Chabot College |
| Contract Period | July, 2018– June 30, 2019 |
| Type of Services | CARI Pre-Service Training |
| Contract Amt/Max | \$39,191.00 |

In addition to all terms of payment described in the Master Contract Terms and Conditions and any relevant exhibits and attachments, the parties to this Agreement shall abide by the following terms of payment:

I. Budget

Contractor shall use all payments solely in support of the program budget, set forth as follows:

- A. Funded Program Budget – Exhibit B-1
- B. Agency Composite Budget – Exhibit B-2

II. Terms and Conditions of Payment

A. Contract Amount/Maximum

The maximum contract amount authorized during the period of this agreement is \$39,191.00. Contractor shall be compensated for services based on cost in arrears according to the line item budget, Exhibit B-1 attached herein. Contractor shall not exceed the total amount of \$39,191.00 for the term of this agreement. It is the obligation of the contractor to progressively monitor all services expenditures and take appropriate corrective preventive measures including the timely notification of ACSSA if stoppage of services becomes the necessary measure to prevent the over-expenditure of contract funds. Prior approval from the ACSSA Director or an authorized designee shall be required to alter or change the terms and conditions of this agreement.

B. Budget Revision Procedures

Contractor shall be reimbursed in accordance within the contract budget as detailed in Exhibit B-1. Any budget adjustments, revisions to the service categories and service units within the contract must be approved by SSA Program Department prior to billing the County.

No supplemental billing will be accepted without Contractor's prior notification and approval by SSA Program Department of the need and justification for revisions of the service categories, service units or contract budget (line-items or unit costs).

Contractor must submit a formal written (via e-mail) request to the SSA Contract Liaison for any contract budget adjustment with justification for requested expenditure revisions inclusive of specific impacts to current services being delivered. If impacts to contracted services levels are significant the SSA Contract Liaison will consult and obtain approval from the relevant Program department.

The County Auditor Controller's Office will not pay for unauthorized service categories, service units and budget line-items that are revised or rendered by Contractor that are not approved by SSA Contract Liaison and/or for claimed services that contract program monitoring findings indicate have not been provided.

III. Invoicing Procedures

- A. Actual invoice reimbursements to be made under this contract shall be for the specified service rendered as set forth in this contract.
- B. Contractor shall invoice Department for instructional and facility costs as set forth below:

| | | | |
|-----------------------------|--------------------|-----|-------------------------|
| 1st Installment of | \$19,595.50 | due | <u>February 1, 2019</u> |
| 2nd Installment of | \$19,595.50 | due | <u>May 1, 2019</u> |
| Total Payment not to exceed | <u>\$39,191.00</u> | | |

- C. **The invoices shall set forth:**
 - 1. Monthly billable activities – subtotal
 - 2. Invoices shall be accompanied by a summary page documenting the following information:
 - a. Monthly expenses
 - b. Cumulative expenses (Year-to-date invoiced)
 - c. Contract budget
 - d. Unexpended balance
 - e. Payment of invoices requires the signature of the CARI Coordinator
- D. A cover Memo for Contract Payment along with invoices and required reports for services rendered is to be submitted to:

Najia Osmani/PFS
Alameda County Social Services
Contracts Administration/Finance

cc. Sarah Wales, Program Manager
Children & Family Services
P.O. Box 1708

1111 Jackson Street., 1st Floor
Oakland, CA 94607

Oakland, CA 94604

- E. Failure to submit required reports may delay processing of invoices for reimbursement. Funding source is State DSS Options for Recovery (OFR) Program administered by the Alameda County Department of Children & Family Services' Community to Reach out to Infants (CARI) Program.
- F. The amount shown on the contract CBO Master Contract Exhibit A & B Coversheet (form 110-8) with Alameda County Social Services Agency is based on the estimated amount at the time the contract was executed. This does not affect the total contract amount that was awarded to your agency. The actual federal expenditure amount, if any, will be available to contractors by October of the following fiscal year. Contractor shall contact SSA Contract Liaison to receive this information.

IV. Termination Provisions:

Termination for Cause -- If County determines that Contractor has failed, or will fail, through any cause, to fulfill in a timely and proper manner its obligations under the Agreement, or if County determines that Contractor has violated or will violate any of the covenants, agreements, provisions, or stipulations of the Agreement, County shall thereupon have the right to terminate the Agreement by giving written notice to Contractor of such termination and specifying the effective date of such termination.

Without prejudice to the foregoing, Contractor agrees that if prior to or subsequent to the termination or expiration of the Agreement upon any final or interim audit by County, Contractor shall have failed in any way to comply with any requirements of this Agreement, then Contractor shall pay to County forthwith whatever sums are so disclosed to be due to County (or shall, at County's election, permit County to deduct such sums from whatever amounts remain undisbursed by County to Contractor pursuant to this Agreement or from whatever remains due Contractor by County from any other contract between Contractor and County).

Termination Without Cause -- County shall have the right to terminate this Agreement without cause at any time upon giving at least 30 days written notice prior to the effective date of such termination.

Termination By Mutual Agreement -- County and Contractor may otherwise agree in writing to terminate this Agreement in a manner consistent with mutually agreed upon specific terms and conditions.

Exhibit B-1
Funded Program Budget

I. Budget:

A. Units of Service:

1. Two Series – 1-Fall 2018 starting Sep/Oct 2018 /1-Spring 2019-TBD
2. Two Series of Six (6) Saturday Class Sessions
 - Total instructional hours for each series of classes: 36 hours
3. 9 AM -12 PM & 12:30-3:30 PM
4. 2 Optional Graduations – One for Oct/Nov 2018 & One Spring 2019-TBD -

Each approx. one-two (1-2) hours in length

B. Cost per Unit of Service:

\$389 per hour for 50 hours per session – six (6) Saturdays + Graduation to include all of the following components.

1. Class set-up
2. 36 hours of instruction
3. ½ hour before and after class + lunch time
4. Coordination
5. Facility costs
6. Food for participants and children of participants
7. Child Care

II. CHABOT CARI PROJECTED BUDGET – 2018-2019

| Items | Totals |
|--|---------------|
| Coordinator | 17,000.00 |
| Classroom Assistant (Student Assistants) | 2,700.00 |
| Clerical | 4,286.00 |
| Lecturers | 4,500.00 |
| Contractors | 0 |
| Childcare Workers | 3,500.00 |
| Benefits | 1,500.00 |
| Panel | 0 |
| Food | 3,000.00 |
| Supplies/Graduation | 1,205.00 |
| Facilities | 1,500.00 |
| | |
| | |
| Contract Budget | \$39,191.00 |

Exhibit – B-2

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT PROJECTED 2018-19 BUDGET

Major Revenue Assumptions

The State General Apportionment is based on the following assumptions:

| General Apportionment Revenue: 2018-19 | |
|---|-------------------------|
| Base FTES apportionment | \$82,433,197.35 |
| Restoration | \$10,100,677.65 |
| Basic allocation apportionment | \$8,322,607.65 |
| Share of \$183.6 million for base allocation 2017-18 | \$2,887,714.20 |
| 2017-18 COLA @ 1.56% | \$1,285,958.10 |
| Share of \$40.7 million RDA backfill and 2015-16 excess revenue (one-time) | \$640,141.95 |
| 2015-16 Unallocated Apportionment (CLPCCD share of \$266.7 million base increase) | \$2,195,833.50 |
| 2015-16 Rollback and 2016-17 ongoing (above enrollment target), net of election costs | \$1,680,091.35 |
| 2015-16 Unallocated one-time mandated costs for PERS and STRS increases | \$1,216,284.30 |
| TOTAL | \$110,762,506.05 |
| Other Major Revenue Sources | |
| Mandated Cost Block Grant | \$456,911.70 |
| Lottery Revenue | \$2,382,467.85 |
| Part Time Faculty Allocation | \$456,235.50 |
| Non-resident tuition | \$2,739,964.50 |
| TOTAL | \$6,035,579.55 |
| State Apportionment Funding Rates | |
| Credit base funding rate per FTES | \$5,325.60 |
| Non – credit base funding rate per FTES | \$3,202.50 |
| Credit marginal funding (growth) per FTES | \$5,408.55 |
| Non – credit marginal funding (growth) per FTES | \$3,252.90 |
| Basic Allocation for Multi College > 10,000 FTES | \$4,481,359.05 |
| Basic Allocation for Multi College <= 10,000 FTES | \$3,841,164.60 |

Attachment A

CLIENT GRIEVANCE POLICY

WHAT TO DO IF YOU HAVE A GRIEVANCE

If you have a complaint about the performance of **(INSERT NAME OF CONTRACTOR)** staff, and/or you feel you have been treated unfairly, the following are the steps you should take to have your complaint heard:

1. Talk privately to the person with whom you have the problem. We encourage you to try first to work out the problem in an open and informal way.
2. If you do not feel comfortable talking with the person with whom you have the problem, or you do talk with them and are not satisfied with the outcome, you may make an appointment to speak with or submit a written complaint (which may be in your own language) to **(INSERT NAME OF CONTRACTOR)** Executive Director or designee. If you have good cause to use another medium to communicate your complaint, such as a tape recording, you may do so. The Executive Director or designee shall meet with you or provide you with a written response to your written complaint within ten (10) working days of the meeting or receipt of your written complaint.
3. Or, if you prefer, you may bypass the above steps and immediately contact the funding agency below:

**Alameda County Social Services Agency
Contracts Office
1111 Jackson St., Suite 103
Oakland, CA 94607
Email: ContractsCustomer@acgov.org**

I certify that the information in this document was explained to my satisfaction in my own language and a copy of this form was given to me.

Client's Name (printed)

Client's Signature

Date

Anexo A

POLITICA PARA QUEJAS DE CLIENTES

QUE HACER SI USTED TIENE UNA QUEJA

Si usted tiene una queja acerca del rendimiento de **(INSERT NAME OF CONTRACTOR)** personal, y/o usted siente que se le ha tratado injustamente, los siguientes son los pasos que tendrá que seguir para que su queja sea escuchada:

1. Hable en privado con la persona con quien tiene usted el problema. Le recomendamos que trate de solucionar el problema de una manera abierta e informal.
2. Si usted no se siente cómodo hablando con la persona con quien usted tiene el problema, o habla con esa persona y no esta satisfecho/a con los resultados, usted puede hacer una cita para hablar con, o someter una queja por escrito (cual puede ser en su propio idioma) al **(INSERT NAME OF CONTRACTOR)** Director Ejecutivo o su representante. Si tiene una buena razón para utilizar otro medio de comunicar su queja, así como una cinta de grabación, lo podrá hacer. El Director Ejecutivo o su representante se reunirá con usted o le proveerá una respuesta por escrito a su queja durante diez (10) días hábiles de su cita o de haber recibido su queja por escrito.
3. O, si usted prefiere, puede evitar los pasos previos y contactar los organismos de financiación a continuación, inmediatamente:

Agencia de Servicios Sociales del Condado de Alameda
Contracts Office
1111 Jackson St., Suite 103
Oakland, CA 94607
Email: ContractsCustomer@acgov.org

Certifico que la información en este documento fue explicada para mi entera satisfacción y en mi propio idioma y que una copia de este formulario me fue dada.

Nombre del Cliente (favor de imprimir)

Firma del Cliente

Fecha

Attachment B

(Revised: 07/01/12)

LANGUAGE ACCESS REQUIREMENTS FOR CONTRACTORS

- I. The Alameda County Social Services Agency (SSA) has developed and adopted a Master Plan on Language Access to ensure its limited-English proficient (LEP) clients are provided with language accessible services and communications. Under the plan's provisions, community-based organizations (CBOs)/contractors whose services are contracted by the SSA:
- A. Shall clearly disclose language access capabilities in relationship to the population served.
 - B. Shall have a plan in place—available for review upon request by County staff—for referring clients whose language needs the contractor can't accommodate.
 - C. Shall permit County staff to conduct ongoing monitoring of contracted services for compliance with provisions of the County's Language Access Plan.
 - D. Shall provide the County with a list and copies of all printed contract-related marketing/promotional/education-related materials (including languages materials are printed in).

The SSA shall aid contracted CBOs in expanding language interpretation services through:

- A. Providing CBOs/contractors with training, materials and instruction on how to effectively refer LEP clients to appropriate language resources.
- B. Including service-marketing plan requirements in requests for proposals (RFPs) and contracts with CBOs that propose to offer language services (including appropriate outreach and notification of programs and services) to the LEP community and customers.
- D. Developing a monitoring process of contracted services to ensure high-quality language accessible services are always provided to LEP clients.
- E. Providing CBOs/contractors with access to **Telephonic Interpreters**,—a 24-hour, seven-day-a-week, 365-days-a-year telephone language interpretation service in over 100+ languages—to supplement on-site language access services.

EXHIBIT C

COUNTY OF ALAMEDA MINIMUM INSURANCE REQUIREMENTS

Without limiting any other obligation or liability under this Agreement, the Contractor, at its sole cost and expense, shall secure and keep in force during the entire term of the Agreement or longer, as may be specified below, the following insurance coverage, limits and endorsements:

| TYPE OF INSURANCE COVERAGES | | MINIMUM LIMITS |
|-----------------------------|--|---|
| A | Commercial General Liability Premises Liability; Products and Completed Operations; Contractual Liability; Personal Injury and Advertising Liability | \$1,000,000 per occurrence (CSL) Bodily Injury and Property Damage |
| B | Commercial or Business Automobile Liability All owned vehicles, hired or leased vehicles, non-owned, borrowed and permissive uses. Personal Automobile Liability is acceptable for individual contractors with no transportation or hauling related activities | \$1,000,000 per occurrence (CSL) Any Auto Bodily Injury and Property Damage |
| C | Workers' Compensation (WC) and Employers Liability (EL) Required for all contractors with employees | WC: Statutory Limits EL: \$100,000 per accident for bodily injury or disease |
| D | Professional Liability/Errors & Omissions Includes endorsements of contractual liability | \$1,000,000 per occurrence \$2,000,000 aggregate |
| E | <p><u>Endorsements and Conditions:</u></p> <ol style="list-style-type: none"> 1. ADDITIONAL INSURED: All insurance required above with the exception of Professional Liability, Personal Automobile Liability, Workers' Compensation and Employers Liability, shall be endorsed to name as additional insured: County of Alameda, its Board of Supervisors, the individual members thereof, and all County officers, agents, employees and representatives. 2. DURATION OF COVERAGE: All required insurance shall be maintained during the entire term of the Agreement with the following exception: Insurance policies and coverage(s) written on a claims-made basis shall be maintained during the entire term of the Agreement and until 3 years following termination and acceptance of all work provided under the Agreement, with the retroactive date of said insurance (as may be applicable) concurrent with the commencement of activities pursuant to this Agreement. 3. REDUCTION OR LIMIT OF OBLIGATION: All insurance policies shall be primary insurance to any insurance available to the Indemnified Parties and Additional Insured(s). Pursuant to the provisions of this Agreement, insurance effected or procured by the Contractor shall not reduce or limit Contractor's contractual obligation to indemnify and defend the Indemnified Parties. 4. INSURER FINANCIAL RATING: Insurance shall be maintained through an insurer with a minimum A.M. Best Rating of A- or better, with deductible amounts acceptable to the County. Acceptance of Contractor's insurance by County shall not relieve or decrease the liability of Contractor hereunder. Any deductible or self-insured retention amount or other similar obligation under the policies shall be the sole responsibility of the Contractor. Any deductible or self-insured retention amount or other similar obligation under the policies shall be the sole responsibility of the Contractor. 5. SUBCONTRACTORS: Contractor shall include all subcontractors as an insured (covered party) under its policies or shall furnish separate certificates and endorsements for each subcontractor. All coverages for subcontractors shall be subject to all of the requirements stated herein. 6. JOINT VENTURES: If Contractor is an association, partnership or other joint business venture, required insurance shall be provided by any one of the following methods: <ul style="list-style-type: none"> - Separate insurance policies issued for each individual entity, with each entity included as a "Named Insured (covered party), or at minimum named as an "Additional Insured" on the other's policies. - Joint insurance program with the association, partnership or other joint business venture included as a "Named Insured. 7. CANCELLATION OF INSURANCE: All required insurance shall be endorsed to provide thirty (30) days advance written notice to the County of cancellation. 8. CERTIFICATE OF INSURANCE: Before commencing operations under this Agreement, Contractor shall provide Certificate(s) of Insurance and applicable insurance endorsements, in form and satisfactory to County, evidencing that all required insurance coverage is in effect. The County reserves the rights to require the Contractor to provide complete, certified copies of all required insurance policies. The require certificate(s) and endorsements must be sent to: <p style="text-align: center;">Alameda County Social Services/Contracts Office, 1111 Jackson St., Suite 103, Oakland, CA 94607 Attn: Insurance Unit - With a copy to Risk Management Unit (1106 Madison Street, Room 233, Oakland, CA 94607)</p> | |

EXHIBIT D AUDIT REQUIREMENTS

The County contracts with various organizations to carry out programs mandated by the Federal and State governments or sponsored by the Board of Supervisors. Under the Single Audit Act Amendments of 1996 (31 U.S.C.A. §§ 7501-7507) and Board policy, the County has the responsibility to determine whether organizations receiving funds through the County have spent them in accordance with applicable laws, regulations, contract terms, and grant agreements. To this end, effective with the first fiscal year beginning on and after December 26, 2014, the following are required.

I. AUDIT REQUIREMENTS

A. Funds from Federal Sources:

1. Non-Federal entities which are determined to be subrecipients by the supervising department according to 2 CFR § 200.330 and which expend annual Federal awards in the amount specified in 2 CFR § 200.501 are required to have a single audit performed in accordance with 2 CFR § 200.514.
2. When a non-Federal entity expends annual Federal awards in the amount specified in 2 CFR § 200.501(a) under only one Federal program (excluding R&D) and the Federal program's statutes, regulations, or terms and conditions of the Federal award do not require a financial statement audit of the auditee, the non-Federal entity may elect to have a program-specific audit conducted in accordance with 2 CFR § 200.507 (Program Specific Audits).
3. Non-Federal entities which expend annual Federal awards less than the amount specified in 2 CFR § 200.501(d) are exempt from the single audit requirements for that year except that the County may require a limited-scope audit in accordance with 2 CFR § 200.503(c) .

B. Funds from All Sources:

Non-Federal entities which expend annual funds from any source (Federal, State, County, etc.) through the County in an amount of:

1. \$100,000 or more must have a financial audit in accordance with the U.S. Comptroller General's Generally Accepted Government Auditing Standards (GAGAS) covering all County programs.
2. Less than \$100,000 are exempt from these audit requirements except as otherwise noted in the contract.

Non-Federal entities that are required to have or choose to do a single audit in accordance with 2 CFR Subpart F, Audit Requirements are not required to have a financial audit in the same year. However, Non-Federal entities that are required to have a financial audit may also be required to have a limited-scope audit in the same year.

C. General Requirements for All Audits:

1. All audits must be conducted in accordance with Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States (GAGAS).
2. All audits must be conducted annually, except for biennial audits authorized by 2 CFR § 200.504 and where specifically allowed otherwise by laws, regulations, or County policy.
3. The audit report must contain a separate schedule that identifies all funds received from or passed through the County that is covered by the audit. County programs must be identified by contract number, contract amount, contract period, and amount expended during the fiscal year by funding source. An exhibit number must be included when applicable.
4. If a funding source has more stringent and specific audit requirements, these requirements must prevail over those described above.

II. **AUDIT REPORTS**

A. For Single Audits

1. Within the earlier of 30 calendar days after receipt of the auditor's report or nine months after the end of the audit period, the auditee must electronically submit to the Federal Audit Clearinghouse (FAC) the data collection form described in 2 CFR § 200.512(b) and the reporting package described in 2 CFR § 200.512(c). The auditee and auditors must ensure that the reporting package does not include protected personally identifiable information. The FAC will make the reporting package and the data collection form available on a web site and all Federal agencies, pass-through entities and others interested in a reporting package and data collection form must obtain it by accessing the FAC. As required by 2 CFR § 200.512(a)(2), unless restricted by Federal statutes or regulations, the auditee must make copies available for public inspection.
2. A notice of the audit report issuance along with two copies of the management letter with its corresponding response should be sent to the County supervising department within ten calendar days after it is submitted to the FAC. The County supervising department is responsible for forwarding a copy of the audit report, management letter, and corresponding responses to the County Auditor within one week of receipt.

B. For Audits other than Single Audits

At least two copies of the audit report package, including all attachments and any management letter with its corresponding response, should be sent to the County supervising department within six months after the end of the audit year, or other time frame as specified by the department. The County supervising department is responsible for forwarding a copy of the audit report package to the County Auditor within one week of receipt.

III. AUDIT RESOLUTION

Within 30 days of issuance of the audit report, the entity must submit to its County supervising department a corrective action plan consistent with 2 CFR § 200.511(c) to address each audit finding included in the current year auditor's report. Questioned costs and disallowed costs must be resolved according to procedures established by the County in the Contract Administration Manual. The County supervising department will follow up on the implementation of the corrective action plan as it pertains to County programs.

IV. ADDITIONAL AUDIT WORK

The County, the State, or Federal agencies may conduct additional audits or reviews to carry out their regulatory responsibilities. To the extent possible, these audits and reviews will rely on the audit work already performed under the audit requirements listed above.

EXHIBIT E

EXHIBIT E INTENTIONALLY OMITTED