

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

A RESOLUTION authorizing the County Executive to execute an Amendment to the Child Support Enforcement Cooperative Agreement with the Missouri Department of Social Services, Family Support Division.

RESOLUTION NO. 19107, March 21, 2016

INTRODUCED BY Alfred Jordan, County Legislator

WHEREAS, by Resolution 18319, dated November 25, 2013, the Legislature authorized the County Executive to execute a Child Support Enforcement Cooperative Agreement with the Missouri Department of Social Services, Family Support Division; and,

WHEREAS, this Agreement allows the County to receive federal funding for its child support enforcement program, for the period January 1, 2013, through December 31, 2016; and,

WHEREAS, the Code of Federal Regulations provision relating to indirect costs has been revised, necessitating an Amendment to the Cooperative Agreement between the County the Missouri Department of Social Services, Family Support Division; and,

WHEREAS, the Prosecuting Attorney and the Circuit Court Administrator recommend execution of the attached Amendment to the Child Support Enforcement Cooperative Agreement with the Missouri Department of Social Services, Family Support Division so that the County will continue to be reimbursed for indirect costs for the remainder of

2016; and,

WHEREAS, execution of this Amendment to the Agreement is in the best interests of the health, welfare, and safety of the citizens of the County; now therefore,

BE IT RESOLVED by the County Legislature of Jackson County, Missouri, that the County Executive be, and hereby is, authorized to execute the attached Amendment to the Child Support Enforcement Cooperative Agreement with the Missouri Department of Social Services, Family Support Division.

Effective Date: This Resolution shall be effective immediately upon its passage by a majority of the Legislature.

APPROVED AS TO FORM:



Chief Deputy County Counselor



County Counselor

Certificate of Passage

I hereby certify that the attached resolution, Resolution No. 19107 of March 21, 2016, was duly passed on March 28, 2016 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 9

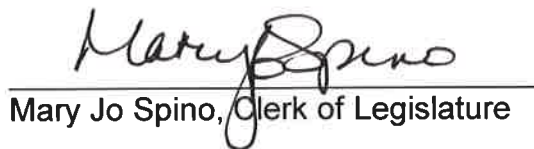
Nays 0

Abstaining 0


Absent 0

3.28.16

Date



Mary Jo Spino, Clerk of Legislature

	State of Missouri Department of Social Services Agreement Amendment	<i>Agreement Description:</i> IV-D County Reimbursement Cooperative Agreement <i>Amendment Description:</i> Language Update – Subrecipient Requirements
	<i>Agreement #:</i> ER10214B001	<i>Amendment #</i> 001

Contractor Information:

County Name: **County of Jackson**
 Mailing Address: **324 East 11th St., Ste 1100**
 City, State Zip: **Kansas City, MO 64106-2421**

The above referenced contract between County of Jackson and the Department of Social Services is hereby amended as follows:

1. Section 2.9 is hereby deleted in its entirety and replaced with the attached 2.9.
2. This amendment shall be effective January 1, 2016. All other terms and conditions shall remain unchanged.

In witness thereof, the parties below hereby execute this agreement.

_____	_____	_____
Authorized Signature for the Circuit Clerk	Name & Title	Date
_____	_____	_____
Authorized Signature for the Prosecuting Attorney	Name & Title	Date
_____	_____	_____
Authorized Signature for the County Commissioner/Executive	Name & Title	Date
_____	_____	_____
Authorized Signature for the Department of Social Services	Date	

2.9 **Subrecipient of Federal Funds:**

- 2.9.1 For the purposes of this contract, the contractor has been determined to be a subrecipient of federal funds.
- 2.9.2 The contractor shall comply with the Federal Funds Subrecipient Requirements, attached hereto as Attachment B.
- 2.9.3 As used in Attachment B, the term "subrecipient" shall refer to the contractor and the term "state agency" shall refer to the Department.

Attachment B: Federal Funds Subrecipient Requirements

1. In performing its responsibilities under the contract, the subrecipient shall fully comply with:
 - a. 2 CFR Chapter 1, Chapter II, Part 200, et al., Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.
 - b. All applicable terms and conditions of the award.
 - c. All other applicable laws, regulations and policies authorizing or governing the use of any federal funds paid to the subrecipient under the contract.
2. The subrecipient shall not utilize federal funds, or any required matching funds, provided under the contract as matching funds for any other federal award, unless specifically allowed under that award.
3. **Allowable Costs:** Unless otherwise stated in this RFP, the subrecipient shall invoice the state agency based on actual, allowable costs incurred.
 - a. The subrecipient shall ensure all expenditures invoiced, claimed and/or reported satisfy the General provisions for allowable costs, as defined in the 2 CFR Chapter 1, Chapter II, Part 200, Subpart E- Cost Principles; and Specific provisions for allowable costs, as defined in applicable Federal program rules.
4. **Indirect Cost Rates and Administrative Rates:** In the event indirect costs and/or administrative rates are included as part of the cost reimbursement under the contract, the following will apply:
 - a. If a subrecipient has an approved federally negotiated indirect cost rate, the state agency will accept the approved indirect cost rate, unless doing so would conflict with federal statutes or an exception has been approved by the federal agency, based on documented justification. (2 CFR § 200.414) If a federal agency has approved a new or different rate subsequent to the beginning of a contract period and the effective date is retroactive, the change (increase or decrease) will not be recognized and accepted until the following contract period.
 - b. A rate of 10% of Modified Total Direct Costs (MTDC) will be used for those subrecipients that do not have a federally negotiated indirect rate (2 CFR § 200.414).
 - c. **Administrative costs** are defined as general administration and general expenses such as the director's office, accounting, personnel, library expenses and all other types of expenditures not listed specifically under one of the subcategories of "Facilities", (including cross allocations from other pools, where applicable). (US Dept. of Labor – Guide for Indirect Cost Rate Determination). Administrative costs can be categorized as both direct and indirect costs.

 Administrative rates will vary by award, will be determined by the state agency, and will not exceed limits set forth by statute or regulations pertaining to each award. For example, some federal programs have statutory limitations on the % of dollars which may be expended for administrative costs. The state agency must abide by those statutory limits. Consequently, in contracts which include federal dollars with statutory limitations on administrative costs, the state agency will limit the use of award funds for administrative costs in accordance with the statutory requirements. In such instances, the state agency award will deem administrative costs (including administrative costs included in the indirect rate) unallowable to the extent that the costs exceed the statutory limits.
 - d. With regard to indirect cost rates and administrative rates, guidance and requirements noted in Part 2 CFR § 200, "does not change or modify any existing statute or guidance otherwise based on any existing statute...and does not supersede any existing or future authority under law or by executive order of the Federal Acquisition Regulation." Thus, for state agency programs where the specific federal award requirements define Administrative costs in such a manner that all Indirect costs are Administrative costs, the state agency cannot accept an indirect rate (regardless of whether it is federally negotiated or not) that exceeds the Administrative rate cap designated by the specific federal award.
5. **Record/Document Requirements and Retention:**
 - a. The subrecipient shall have written policies and procedures in place to ensure compliance with the terms, conditions, laws, and regulations in 2 CFR Chapter 1, Chapter II, Part 200, et al., Uniform Administrative

Requirements, Cost Principles, and Audit Requirements for Federal Award, and shall make its policies and procedures available to the state agency, upon request.

- b. The subrecipient shall maintain an accounting system that, at a minimum, records expenditures in a manner that readily identifies the expenditure as an activity allowable under the award and allows required federal financial reports to be easily prepared.
 - c. In accordance with 2 CFR § 200.333 the subrecipient shall retain, for a period of three years from the date of submission of the final expenditure report, or from the date of the submission of the final quarterly or annual financial report to the state agency, all financial records, supporting documents, statistical records, and all other records pertinent to the federal award.
6. **Subrecipient Monitoring:** The state agency reserves the right to conduct monitoring reviews to ensure the subrecipient administers the federal award in compliance with applicable laws, regulations, contractual obligations, and performance goal measures.
- a. When deemed appropriate by the state agency, a monitoring report based on the results of the monitoring review will be issued to the subrecipient.
 - b. The subrecipient shall submit a written corrective action plan for any findings and recommendations in the monitoring report as directed by the state agency.
 - 1) The corrective action plan should include the actions the contractor proposes to take to remedy concerns, timeframes for achieving such remedies, and the person(s) responsible for the necessary action.
 - c. The state agency will respond in writing by accepting the corrective action plan submitted and/or requiring further action, including, but not limited to:
 - 1) More detailed financial reports or other documentation;
 - 2) Additional monitoring;
 - 3) Requiring the subrecipient to obtain technical or management assistance; and/or
 - 4) Establishing additional prior approvals from the state agency.
7. **Audits:** If required, the subrecipient shall have a single or program-specific audit conducted in accordance with provisions of the Single Audit Act of 1984 (with amendment in 1996) and 2 CFR Chapter 1, Chapter II, Part 200, Subpart F, et al., Audit Requirements.
- a. In accordance with the provisions of 2 CFR Chapter 1, Chapter II, Part 200, Subpart F, et al., Audit Requirements, the subrecipient shall consider all sources of federal awards, including federal resources received from the state agency, in determining the federal awards expended in its fiscal year.
 - b. In the event the subrecipient is required to obtain an audit pursuant to 2 CFR Chapter 1, Chapter II, Part 200, Subpart F, et al., Audit Requirements, the subrecipient shall submit the reporting package to the Federal Audit Clearinghouse (FAC) as required by 2 CFR § 200.512. The subrecipient shall notify the state agency of the acceptance of the audit by the FAC within 7 calendar days of the acceptance. The subrecipient shall also notify the state agency in the event the subrecipient is not required to obtain and submit a single audit. These notifications shall be submitted to the:

Department of Social Services
Division of Finance and Administrative Services
Attn: Single Audit
P.O. Box 1082
Jefferson City, MO 65102
Or DFAS.ComplianceUnit@dss.mo.gov
 - c. The subrecipient shall cooperate with the state agency in resolving questions that the state agency may have concerning the auditors' report and plans for corrective action(s) pursuant to 2 CFR § 200.521.
8. The subrecipient shall be responsible for any deferrals, disallowances, questioned costs, or other items not allowed for federal financial participation claimed by the state agency on behalf of the subrecipient. The

subrecipient shall return any funds disallowed, either to the state agency or directly to the applicable federal agency, as instructed by the state agency and within the timeframe designated.

9. **Transparency Reporting:** In order to assist the state agency in complying with its reporting requirements under the Federal Funding Accountability and Transparency Act (FFATA), the subrecipient must fully complete and submit the FFATA Data Form, attached hereto as Exhibit 3, to the state agency prior to the award of the contract.
 - a. The subrecipient should register in the federal government System for Award Management (SAM) available at www.sam.gov, to record information about the subrecipient's organization, including executive compensation data. SAM is a secure, single repository of data and the subrecipient should only need to register once and renew annually thereafter and update information as necessary.
 - b. The state agency will provide the subrecipient with applicable federal funding source information in accordance with 2 CFR § 200.331.

Exhibit #3: Federal Funding Accountability and Transparency Act (FFATA) Data Form**See instructions for additional information*

Legal Business Name of Entity		Jackson County, Missouri			
Doing Business As (if different)					
Street Address		415 East 12 th Street - Finance Dept, 1 st Floor			
City	Kansas City	State	MO	Zip Code + 4*	64106-2421
DUNS Number*					
Parent Organization's DUNS Number*		073134868			
Principal Place of Performance*		Family Support Division - 324 E. 11 th St. - Suite 1100			
Contact Person's Name / Title		Melissa Mauer-Smith			
Contact Person Phone Number		816 881-3488			
Contact Person E-Mail		MMauer-Smith@jacksongov.org			

Executive Compensation Information***Complete this section if required. See instructions for additional information before completing.*

List the organization's top five most highly compensated executives for the preceding contractor fiscal year.

Name	Amount
1.	
2.	
3.	
4.	
5.	

Certification:

I attest the facts stated above are true and correct.

I understand the information provided will be reported by the Department of Social Services to the FFATA Subaward Reporting System (FSRS) and the information will be accessible to the public.

Authorized Representative's Signature

Printed Name

County Executive

Frank White, Jr.

Title

Date