

SCIOTO COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

POLICY 2.03 Federal Funds

I. Introduction

The Board shall ensure federal funds received through grants are administered in accordance with federal requirements, including but not limited to the federal Uniform Grant Guidance document. (Ref.: 2 CFR Part 200¹)

II. Implementation

- A. The Superintendent, or designee, in collaboration with Director of Finance, shall establish and maintain a sound financial management system to include internal controls and federal grant management standards covering the receipt of both direct and state-administered federal grants, and to track costs and expenditures of funds associated with grant awards.

The agency's financial management system shall be designed with strong internal controls, a high level of transparency and accountability, and documented procedures to ensure that all financial management system requirements are met.

- B. Financial Management

The agency's financial management standards and procedures shall assure the following are fulfilled:

1. Identification – Federal awards received and expended, and the federal programs under which they are received, will be clearly identified in the Board's accounts
2. Financial Reporting - Accurate, current and complete disclosure of financial results of each federal award or program must be made in accordance with the financial reporting requirements of the Education Department General Administrative Regulations (EDGAR) and/or the Federal Uniform Guidance document, and the State of Ohio as required.
3. Accounting Records – The Board's financial records will adequately identify the source and application of funds provided for federally-assisted activities.
4. Internal Controls – Effective control and accountability must be maintained for all funds, real and personal property and other assets.

¹Title 2 of the Code of Federal Regulations, Subpart D – Post Award Requirements, Subtitle I Standards for Financial and Program Management, Section 200.302 Financial Management, also known as “Uniform Guidance”

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All such property will be adequately safeguarded to assure that it is used solely for authorized purposes.

5. Budget Control – Actual expenditures or outlays must be compared with budget amounts for each Federal Award. Procedures shall be developed to establish how allowability of costs is determined.
6. Cash Management – Procedures will be written to maintain and implement cash management requirements found in Federal guidelines, Subsection 200.305 Payment. These procedures will include detailed records pertaining to the use of the Federal award including obligations, unobligated balances, assets, expenditures, income and interest, if any. All transactions are to be supported by source documentation including purchase orders/requisition requests, invoices, receipts, travel vouchers, time-and-effort documentation, employee salary records, etc.
7. Allowability of Costs – All costs charged to a federal award will be accurately and fully vetted to determine allowable costs in accordance with the terms and conditions of the federal award. All such determinations will be documented.

C. Standards of Conduct

1. All employees, including agency officials, who are engaged in the expenditure and administration of federal awards shall adhere to written standards of conduct.
2. All employees shall be informed of the conduct that is required for federal fiscal compliance and the disciplinary actions that may be applied for violations of Board policies, administrative regulations, rules and procedures.

D. Employees

1. Time and Effort Reporting
 - a. All employees whose work is billed to a federal award shall document the time expended in work performed in support of each federal program, in accordance with the law. Time and effort reporting requirements do not apply to contractors.
 - b. Employees who travel in the course of performing services related to official business as a federal grant recipient will be reimbursed for travel expenses when their documentation is in compliance with Board policies.

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2. Compensation

- a. Compensation for employees paid from federal funds will be in accordance with the established written policy for compensation of all Board employees. The policy will be applied consistently among all employees, whether paid from state, local or federal funds

Compensation includes all remuneration paid currently or accrued, for services of employees rendered during the period of performance under a federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits.

- b. To use funds from a federal award to pay for these costs, the administration will adhere to a written procedure based on Standards for Documentation of Personnel Expenses from the Uniform Guidance.

D. Procurement

The SCBDD will follow written procurement procedures that reflect applicable state and local laws and regulations and conform to the applicable federal award and the standards of Federal Uniform Guidance.

These procedures will include, but not be limited to, the following

1. Dealing with conflicts of interest
2. Fostering of economy and efficiency
3. Methods of purchase selection, including competitive bidding, as required
4. Methods of conducting technical evaluations of competitive proposals
5. Methods for cost or price analysis and when it is required

F. Record Keeping

The administration has developed and shall maintain a records management plan and related procedures for the retention, retrieval and disposition of manual and electronic records, including emails.

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Records to be properly maintained include those documenting:

1. The amount of federal funds received
2. How the funds were used
3. Total cost of each project
4. Share of the total cost of each project that will be provided by other sources
5. Other records to facilitate an effective audit
6. Other records to show compliance with federal program requirements
7. Significant project experiences and results
8. All records must be retrievable and available for programmatic or financial audit

III. Federal Programs

The SCBDD will actively seek funding from federal awards to offset the cost of services to local taxpayers. These federal sources include, but are not limited to the following:

- A. Title XX – See also, Policy for Title XX

SCBDD provides Transportation (735.01) as established in the Title XX Services Profile without regard to income, effective October 1 through September 30 annually.

- B. Targeted Case Management (TCM)

Targeted Case management means services which will assist individuals in gaining access to needed medical, social, educational or other services described in Section 1915 of the Social Security Act (42 U. S. C. 1397n(g)(2)) as effective October 1, 2014. Targeted Case Management is also referred to as Medicaid Case Management.

Services provided to eligible individuals by the SCBDD Service and Support Administration Department will be documented utilizing the Targeted Case Management model. TCM services reimbursable through Medicaid and third party payers will be submitted for payment in accordance with applicable rules and laws.

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C. Adult Day Array and Non-medical Transportation

For persons served who are recipients of a federal (Medicaid) waiver (either Individual Options, Level One or SELF) and are in need of non-medical transportation services, the Board may seek a contractor to provide these services. For these contracted non-medical transportation services, SCBDD shall seek reimbursement from the waiver in the form of non-medical transportation reimbursement.

The Board will adhere to all stipulations put forth in Sections 5123:2-9-18 and 5123:2-9-19 of the Ohio Administrative Code. Documentation of these services will be completed in accordance with Sections 5123:2-9-17 and 5123:2-9-19 of the Ohio Administrative Code.

D. Opportunities for Ohioans with Disabilities (OOD)

The SCBDD serves as a community rehabilitation provider for OOD. Federal funds available through this entity are used to assist individuals in working as independently as possible through the community employment program.

E. Medicaid Administrative Claiming (MAC)

Applicable SCBDD employees will participate in the MAC program, which is a mechanism by which the SCBDD can be reimbursed partially for the cost of certain activities that assist individuals served in enrolling in Medicaid and accessing Medicaid-covered services. Guidelines for this process will be in written form.