

**Agreement**  
**For FY2010 Juvenile Accountability Block Grant (JABG)**

**With**  
**City of Lakewood**

THIS Agreement made and entered into this day of \_\_\_\_\_, 2011 by and between the County of Cuyahoga, Ohio ( The "COUNTY") and City of Lakewood, Division of Youth (City of Lakewood), an government agency, with offices located at 12900 Madison Avenue, Lakewood, OH 44107, (the "Provider") for the "City of Lakewood Diversion Program".

WITNESSETH THAT:

WHEREAS, pursuant to the Juvenile Justice and Delinquency Prevention Act of 1974 (JJDA), (P.L. 93-415, as amended) and on the basis of the state Juvenile Justice Plan, the state of Ohio, through the Ohio Department of Youth Services (ODYS), has approved the use of funds for Juvenile Accountability Block Grant (JABG) program services for youth in Cuyahoga to be carried out in the County of Cuyahoga.

WHEREAS, the FY2010 JABG grant funds were awarded to the COUNTY, for the County, and on behalf of community based agencies and other permissible agencies in Cuyahoga County, and the following documents consisting of Attachment 1, Exhibit A, Exhibit B, Exhibit C, and Exhibit D, are incorporated herein as part of this AGREEMENT:

- ODYS Standard Subgrant Conditions (Attachment 1)
- Program Summary and Detailed Budget (Exhibit A)
- Quarterly Programmatic Report (Exhibit B)
- Monthly Financial Reporting Form (Exhibit C)
- Budget Adjustment Form (Exhibit D)
- Monthly Programmatic Report (Exhibit E)

WHEREAS, it is necessary that the COUNTY and City of Lakewood enter into a agreement in order to carry out City of Lakewood Diversion Program, as set forth in the attached project summary and budget detail document (Exhibit A), which was included in the COUNTY application to the Ohio Department of Youth Services.

NOW, THEREFORE, the parties hereby agree as follows:

**I. SCOPE OF SERVICES**

The City of Lakewood will provide all services as set forth in the program summary and detailed program budget (Exhibit A), for the period of 06/01/2011, through and including 12/31/2011, or as adjusted by approved formal request of a grant time period change, program modification or grant extension. Any changes in approved staff positions, including turnover within staff positions and their replacements, program focus, or deviations from the original application must be set forth in writing and shall be submitted to the COUNTY, as a formal correspondence required by the COUNTY prior to implementation. Additionally, the City of Lakewood specifically agrees to submit to the COUNTY in the form of quarterly programmatic report (Exhibit B) participant's involvement in the City of Lakewood Diversion Program. Failure to provide supporting documentation, which serves as evidence of program implementation may result in a suspension of payment to City of Lakewood.

**II. COMPENSATION AND METHOD OF PAYMENT**

Payment shall be made by the COUNTY to the City of Lakewood on the basis of the approved program summary and budget (Exhibit A) hereto and made part of this agreement. Invoices shall reflect the expenditures reported in the Monthly Financial Report form (Exhibit C) required of this agreement, ODYS Standard Subgrant Conditions (Attachment 1). The Agency must list expenditures for costs listed in the approved budget for program activities. Payment shall be made within thirty (30) days following the receipt of the invoice, provided that the grant funds have been deposited with the COUNTY. Payment for services provided under this agreement shall not exceed, **twenty thousand six hundred thirty one dollars and zero cents (\$20,631.00).**

**Match Requirements**

Agencies receiving JABG funding are required to provide a 10% cash match. Such expenses shall be incurred by the AGENCY in accordance with the approved Program Budget as set forth in the application. The matching share shall be hard cash deposited quarterly and obligated prior to the end of the project year. THE COUNTY reserves the right to deny payment requests on approved programs pending the receipt of documentation of the matching share. THE AGENCY shall set aside the required match of **two thousand two hundred ninety two dollars and zero cents (\$2,292.00)** designated the "local share," as the matching share for the project. The AGENCY is obligated to provide the amount indicated as the "local share."

The funding time period for the City of Lakewood Diversion Program will be 06/01/2011 through 12/31/2011.

Any changes or revisions to the approved budget, must be submitted in writing, Budget Adjustment Form (Exhibit D), to the COUNTY thirty (30) days prior to the programs end date and require COUNTY approval.

The City of Lakewood shall comply with all standard grant conditions as set forth in the ODYS Standard Subgrant Conditions (Attachment 1).

### **III. RECORDS**

To enable the COUNTY to periodically monitor City of Lakewood financial operations, records systems and procedures, the City of Lakewood shall submit to the COUNTY:

- A. The Monthly Financial Report form (Exhibit C) as soon as possible after the cost is available and not later than ten (10) days following the end of the period, when costs occurred, and a final financial report no more than 60 days after the program ends.
- B. Monthly Programmatic Reports (Exhibit E) shall be submitted by City of Lakewood fifteen (15) days following the end of each calendar month. A total of four (12) reports are required to maintain continuation program compliance
- C. Quarterly Program Reports (Exhibit B) shall be submitted by City of Lakewood fifteen (15) days following the end of each calendar quarter. A total of four (4) reports are required to maintain continuation program compliance.
- D. Any changes in grant staff, any changes in program focus or deviation from the original application must be requested in writing and approved by COUNTY prior to implementation.

### **IV. ACCOUNTING AND REPORTING PROCEDURES**

- A. Accounting procedures must conform to the Administrative and Fiscal requirements set forth in ODYS Standard Subgrant Conditions (Attachment 1).
- B. The COUNTY, OJJDP and the Comptroller General of United States, or any of their duly authorized representatives, shall have access for the purposes of audit and examination of any books, papers and records of the City of Lakewood that are pertinent to the subject grant.
- C. Final audits of JJDP projects shall be made by the Auditor of State at each level of local government in accordance with standard time schedule. Preliminary audits may be made by the Ohio Auditor of State, or its duly authorized representative. The City of Lakewood agrees to cooperate with Federal, State and local auditing, be it general, full-

scope, financial, compliance, performance, total entity, or other; in accordance with the Justice Assistance Act of 1984 and the JJDA of 1974 (as amended), and its implementation requirements, Federal Government Accountability Office (GAO) reporting standards, and the applicable requirements of Federal OMB circulars A-102, A-110, A-128, A-122, A-129, A-73, A-21, A-133, 28 CFR PART 66, 28 CFR PART 33 and Executive Order 12372 (28 CFR PART 30). The agency is liable to the COUNTY for the return of all unspent awarded funds or disallowed expenditures of the same as a result of an audit.

**VII. AVAILABILITY**

None of the work or services covered by this agreement shall be subcontracted without the prior written approval from the COUNTY.

**VIII. TERMS**

This agreement will enter into effect as of, and unless sooner terminated for cause, will terminate on, unless otherwise extended and approved in writing by the COUNTY. The City of Lakewood shall request any such extensions or budget revisions in writing thirty (30) days prior to the expiration date of the agreement.

**IX. NON-DISCRIMINATION**

The City of Lakewood agrees to provide the program services without discrimination on account of race, sex, color, religion, national origin, age, occupation, physical or mental handicap or veteran's status, to the extent required by law. The parties agree that discrimination and affirmative action clauses contained in Executive Order 11246, as amended by Executive Order 11375, relative to Equal Employment Opportunity for all persons without regard to race, color, religion, sex or national origin, and the implementing rules and regulations prescribed by the Secretary of Labor in Title 41, part 60 of the Code of Federal Regulations, are incorporated herein to the extent binding upon the City of Lakewood.

**X. TERMINATION**

This agreement shall terminate on the date stated above or after reasonable notice and opportunity to correct any substantial breach of this agreement. The COUNTY reserves the right to reduce or cancel this agreement. In addition, should ODYS disapprove the grant award or for any reason reduce or discontinue the grant of funds thereby causing the COUNTY to receive a lesser amount of funds than that specified herein and contemplated by this agreement, then the COUNTY reserves the right to reduce or cancel this agreement.

**XI. PROVISIONS CONCERNING CERTAIN WAIVERS**

Subject to applicable law, any right or remedy which the COUNTY may have under this agreement may be waived in writing by the COUNTY, if in the judgment of the COUNTY, this agreement as modified, will still conform to the terms and requirements of the pertinent law

**XII. WHEN RIGHTS AND REMEDIES ARE NOT WAIVED**

In no event shall the making by the COUNTY of any payment to the City of Lakewood constitute or be construed as a waiver by the COUNTY of any breach of covenant, or any default which may exist on the part of the City of Lakewood. This agreement may be modified whenever any such breach or default exists and shall in no way impair or prejudice any right or remedy available to the COUNTY in respect to any such breach or default.

**XIII. MODIFICATIONS**

By mutual consent of the COUNTY and the City of Lakewood, this agreement may be modified whenever such modifications are deemed necessary. Any such modification to this agreement shall be reduced to writing and signed by both parties.

#### **XIV. NOTICES**

Any reports, notices, invoices or communications required in this agreement shall be sufficient if sent by the parties in the United States Mail, postage paid, to the addresses noted below:

##### **COUNTY:**

Attn: Director  
Cuyahoga County  
Criminal Justice Services Agency (CJSA)  
310 W. Lakeside, Suite 795  
Cleveland, Ohio 44113 Telephone: (216) 443.7173

##### **IMPLEMENTING AGENCY:**

Dorothy M. Buckon, Director  
City of Lakewood  
Department of Human Services, Division of Youth  
12900 Madison Avenue  
Cleveland, OH 44107 Telephone: (216) 529.6872

Or such other address as the COUNTY may have designated by written notice to the Agency.

#### **XV. COMPLIANCE WITH THE LAW**

The City of Lakewood agrees to provide the services of the program in compliance with all applicable Federal, State and County laws, rules, regulations and ordinances.

#### **XVI. ENTIRE CONTRACT/AGREEMENT**

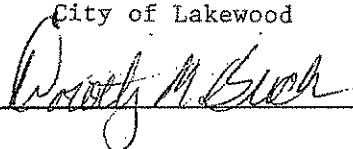
This agreement constitutes the full and complete expression of the agreement between the parties and supersedes any prior or contemporaneous oral or written agreement. This agreement shall not be amended except by a written instrument signed by both parties.

#### **XVII. ELECTRONIC AGREEMENT**


By entering into this Agreement I agree on behalf of the submitting business entity, its officers, employees subcontractors, subgrantees, agents or assigns, to conduct this transaction by electronic means by agreeing that all documents requiring COUNTY signatures may be executed by electronic means, and that the electronic signatures affixed by the COUNTY to said documents shall have the same legal effect as if that signature was manually affixed to a paper version of the document. I also agree on behalf of the aforementioned entities and persons, to be bound by the provisions of chapters 304 and 1306 of the Ohio Revised Code as they pertain

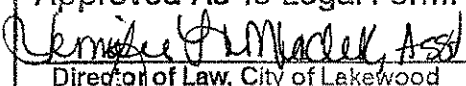
to electronic transactions, and to comply with the electronic signature policy of Cuyahoga County.

WITNESS WHEREOF, the COUNTY and the City of Lakewood have executed and delivered this agreement as of the date first above written.

City of Lakewood  
BY:   
Dorothy M. Buckon, Director  
Department of Health Services

COUNTY OF CUYAHOGA, OHIO:

BY: X   
Edward FitzGerald, County Executive

Approved As To Legal Form:  
  
Denise H. Madel, Ass  
Director of Law, City of Lakewood

# OHIO DEPARTMENT OF YOUTH SERVICES

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## STANDARD SUBGRANT CONDITIONS



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## GENERAL INFORMATION

The Ohio Department of Youth Services (DYS) is required to assure that recipients of subgrant awards meet certain legislative, regulatory and administrative requirements. Recipients must possess the responsibility, financial management, fiscal integrity and financial capability necessary to adequately and appropriately administer funds.

This document is provided to all recipients of federal awards administered by DYS to serve as the primary reference for financial management and grants administration. Recipients must read, understand, and be willing to comply with all conditions, rules, and regulations referenced and incorporated in this document.

This document is based on the U.S. Department of Justice (DOJ), Office of Justice Programs (OJP) Financial Guide, published in March 2005 by the Office of the Comptroller (OC). When more restrictive, Ohio's administrative rules supersede the federal requirements imposed on recipients of federal awards.

DYS has summarized and simplified the information contained in the federal Financial Guide and emphasized the most important topics. However, recipients of federal funds are bound by all of the regulations contained in the 2005 U.S. Department of Justice Financial Guide. For a complete copy, please visit <http://www.ojp.usdoj.gov/FinGuide/>, or write to:

Office of the Comptroller  
Office of Justice Programs  
U.S. Department of Justice  
810 7<sup>th</sup> Street N.W., Room 5303  
Washington, D.C. 20531

## CHAPTER 1: AWARD AND ACCEPTANCE

### AWARD DOCUMENT

After completion of the review process, approved applicants are formally awarded through the issuance of a Subgrant Award document. This document includes:

- Name of the subgrantee and the implementing agency.
- Project period for the award.
- Amount of the award and any required match.
- Subgrant award number.
- Special conditions, as appropriate, that must be met if the award is accepted.

All correspondence related to the award of this subgrant must contain the full subgrant number listed on the Award Document.

### AWARD NOTIFICATION AND ACCEPTANCE PROCEDURES

The Subgrant Award document is the contractual agreement between DYS and the recipients, which results in the set-aside of federal funds for use by the recipient for approved project activities.

Recipients that fail to accept the award **WITHIN 30 DAYS** of the issuance of the award will be terminated without further cause. When events beyond the control of the recipient delay the timely return of the Subgrant Award document, the recipient must request, in writing prior to the deadline, that the 30-day rule be waived.

Recipients who choose to accept the award and all of the conditions must:

1. Read the award document carefully.
2. Obtain the authorized official signatures.
3. Return the executed green copy of the award document to DYS.

### PROJECT PERIOD

The project period, as indicated on the Subgrant Award document, is the timeframe in which all programmatic activity and obligation of funds must occur.

#### Commencement within 45 Days

Recipients whose projects are not operational within 45 days of the start date of the project period must report the steps taken to implement the project, the reasons for delay, and the expected start date.

#### Commencement within 60 Days

Recipients whose projects are not operational within 60 days of the start date of the project period must submit a second statement to DYS explaining the implementation delay. Upon receipt of the second letter, DYS may extend the date, reduce the award, or cancel the award.

A project is considered operational when verifiable project activities have occurred. Recipients that fail to follow the steps above and are not operational within 60 days will have their award reduced or cancelled.

#### CONDITIONS

In accepting the award, the recipient agrees to abide by all of the conditions listed in this document.

## CHAPTER 2: PAYMENT REQUESTS AND FINANCIAL MANAGEMENT

### QUARTERLY FINANCIAL REPORT FORMS

To request payments against an approved subgrant award, the recipient must submit a completed Financial Report Form (FRF) to DYS. The FRF must list expenditures for costs listed in the approved budget for project activities. Completed FRF should be based on immediate or anticipated quarterly expenditures and disbursements. The FRF must be signed by the recipients listed on the approved application and on the signed Subgrant Award document.

DYS suggests that recipients submit a completed FRF when returning the signed Subgrant Award document. Recipients may make an initial payment request of up to 25 percent of the approved award amount without any expenditures reflected on the FRF. Thereafter, 25 percent of the award amount may be requested quarterly by the last day of the month following the calendar quarter end. The FRF due dates are as follows:

- January through March—due April 30
- April through June—due July 31
- July through September—due October 31
- October through December—due January 31

FRFs must be submitted each quarter, by the due date, even if no activity has occurred. Recipients who do not comply with reporting requirements will be subject to sanctions including cancellation of the award.

### PAYMENT METHODS

Payments will be made to a recipient by warrant (state check) or electronic funds transfer (EFT). A warrant is the default method of payment used by the state. Recipients requiring EFT must make the request, in writing, and provide banking information.

### WITHHOLDING OF FUNDS

DYS will withhold funds if the recipient demonstrates any of the following:

1. Unwillingness or inability to attain project goals including data collection for required outputs and outcomes.
2. Inability to adhere to the application guidelines, requirements, or conditions.
3. Improper awarding of contracts.
4. Inability to submit reliable and/or timely financial and performance reports.

DYS will not issue payments when the recipient has any outstanding reports or other documents due to DYS, or when a previously awarded project has outstanding issues or has not been properly closed. Also note that no quarterly payment will be made until DYS has received the Performance Report for the quarter.

### MINIMUM CASH ON HAND

Funds will not be paid in a lump sum, but rather disbursed over time as project costs are incurred or anticipated. Requests in excess of 25 percent (including cash already on hand) must be accompanied by a written justification for the request and is subject to approval by DYS.

### MATCH REQUIREMENT

Use of match is limited to the same allowable costs as federal funds. The Subgrant Award document will indicate the type, the amount, and the percentage of the required match. Any

increase or decrease to the award will be computed in the same ratio as the percentages indicated in the Subgrant Award document. Recipients who fail to demonstrate that the required match has been met will have the federal award reduced accordingly. If a cash over-match is made, that over-match will be considered part of the project and will not be refunded.

#### TYPES OF MATCH

Cash Match (hard) is cash spent for project-related costs. Allowable sources of match include:

1. Funds from states and local units of government.
2. Funds from the Housing and Community Development Act of 1974.
3. Funds contributed from private sources.
4. Program income and the related interest earned provided it is identified and approved prior to award.

In-Kind Match (soft) includes the value of something received or provided that does not have cost associated with it. This includes the value of donated services (which must be based on the fair market value of the same or similar services at the time the application is written) and third party in-kind contributions expended for approved costs.

### **TIMING OF MATCH**

Match funds do not need to be applied at the same time or in proportion to the obligation of subgrant funds. However, the full matching share must be obligated by the end of the project period. Recipients that fail to demonstrate the match requirement has been met by the end of the project period will have the federal award amount reduced accordingly. Recipients who elect to overmatch their project will not be entitled to a refund of the overmatch amount.

Recipients must maintain records that clearly show the source, the amount, and the timing of all matching contributions. Recipients who exceed the required match must also maintain records in the same manner as for the required match.

### **PROGRAM INCOME**

Program income may be used to supplement project costs or reduce project costs, or may be refunded to DYS. Program income may only be used for allowable program costs and must be expended prior to additional drawdown of funds. Program income must be used by the recipient to further the objectives of the project or to obtain equipment or other needed assets. Program income includes but is not limited to:

1. Registration and tuition fees.
2. Interest earned on the Juvenile Accountability Incentive Block Grant.
3. Membership fees.

### **STANDARDS FOR FINANCIAL MANAGEMENT SYSTEMS**

All recipients are required to establish and maintain accounting systems and financial records to accurately account for funds awarded to them. These records shall include both federal funds and all matching funds of state, local, and private organizations, when applicable. State recipients shall expend and account for subgrant funds in accordance with state laws and procedures. Local recipients must follow the financial management requirements imposed on them by DYS and the State of Ohio.

### **ACCOUNTING RESPONSIBILITIES**

Recipients must account for all expenditures. Invoices should include the vendor's name, the date, and the amount of the purchase. Invoices should also include a description of the material or service provided, and be signed by the approving authority. Descriptive receipts should be obtained for all purchases. Time sheets that indicate the work performed and how it benefited the project must be maintained for all personnel paid through the subgrant award. All documentation must be compiled in an orderly manner so that a proper matching of expenses and revenues can be performed. DYS requires that project directors use the notebook tabs provided in the award package.

### **ACCOUNTING SYSTEMS**

An adequate system of accounting and internal control must:

1. Present and classify projected historical costs of the subgrant required for budgetary and evaluation purposes.
2. Provide cost and property control to ensure optimal use of funds.
3. Control funds and other resources to assure that expenditures of funds and use of property conforms to any conditions applied to the recipient.
4. Meet the prescribed requirements for periodic financial reporting of operations.
5. Provide financial data for planning, control, measurement, and evaluation of direct and indirect costs.

#### **TOTAL COST BUDGETING AND ACCOUNTING**

Accounting for all funds awarded by DYS must be structured and executed on a total program cost basis. That is, total program costs including federal funds, state and local matching shares, and any other fund sources included in the approved project budget or received as program income must be the foundation for fiscal administration, accounting, and audit.

#### **COMMINGLING OF FUNDS**

Physical segregation of cash deposits is not required. However, the accounting systems must ensure that agency funds are not commingled with funds from other federal agencies. Each award must be accounted for separately. Recipients are prohibited from commingling funds on either a program-by-program or project-by-project basis. When the accounting system does not comply with this requirement, the recipient must establish a system to provide adequate funds accountability for each project it has been awarded.

#### **SUPPLANTING**

Federal funds must be used to supplement existing funds for program activities and must not be used to replace those funds that have been appropriated for the same purposes. Recipients may be required to supply documentation demonstrating that the reduction in local resources occurred for reasons other than the receipt of federal funds. In certain cases, a written certification may be requested by DYS.

#### **REVIEW OF FINANCIAL OPERATIONS**

DYS will periodically monitor recipient's financial operations, records, system, and procedures. Particular attention will be directed to the maintenance of financial data and records. Financial monitoring will include:

1. Review of expenditures reported on the FRF including match and program income.
2. Verification that the recipient has a copy of the approved budget.
3. Verification the audits have been performed.
4. Verification that no illegal or inappropriate activities have occurred.
5. Verification of bonding insurance exists, when required.



## CHAPTER 3: ADJUSTMENTS TO AWARDS

Requests for programmatic changes, revisions to the approved budget, and extensions of the project end date require prior approval by DYS. Requests must be submitted in writing to DYS at least 30 days prior to the project end date. Request must state the reason(s) for the adjustment and the proposed change. All after-the-fact adjustment requests will be denied.

Requests for adjustments will only be considered if the following conditions are met:

1. All Financial Report Forms and Quarterly Performance Reports are current and on file at DYS.
2. The recipient is in compliance with all the terms and conditions of the award including the auditing requirement.
3. The need for the extension is justified. Complete details must be provided, including the activities that required the extension and the programmatic benefit of the extension.

DYS reserves the right to deny an extension request if the above conditions are not met.

### TYPES OF PROJECT CHANGES

1. Change in project site.
2. Changes which increase or decrease the total cost of the project.
3. Revisions to the approved budget categories in excess of 10 percent.
4. Changes in the project director and/or implementing agency.
5. Successor in interest and name-change agreements.
6. Addition of an item to the project budget.
7. Change in project period.
8. Change in the scope of the programmatic activities or purpose of the project.

### Budget Adjustments

Variations up to 10 percent of the approved line-item amount are permitted, provided there is no change in project scope. Cumulative changes exceeding 10 percent of the approved line item amount, or which change the scope of the project, require prior written approval from DYS.

### ADDRESS CHANGES

Recipients are required to notify DYS of changes to their mailing address. Notification must be on official letterhead and include the previous and the new mailing addresses, list the subgrant number(s) for each DYS award to the agency, and be signed by the authorized official or signature authority listed on the Subgrant Award Document.

## CHAPTER 4: PERFORMANCE REPORTING REQUIREMENTS

### QUARTERLY PERFORMANCE REPORTS

Quarterly Performance Reports (QPR) must be submitted to DYS to provide information about activities and project performance. The QPR must describe the activities that occurred during the project period and the numerical status of the required outputs and outcomes. The QPR will be used to document outputs and outcomes, and to determine project success. Appropriate forms and instructions are provided by DYS.

### DUE DATES

QPRs must be submitted to DYS by the last day of the month following the end of the calendar quarter. The due dates are as follows:

- January – March – due April 30
- April – June – due July 31
- July – September – due October 31
- October – December – due January 31

QPRs must be submitted each quarter, by the due date, even if no activity has occurred. Recipients that do not comply with reporting requirements will be subject to sanctions which may include cancellation of the award. No payments will be made prior to the receipt of the current quarter's QPR.

## CHAPTER 5: MONITORING AND EVALUATION

Recipients must collect data for ALL outputs and outcomes listed for the Program Area under which the project was funded. Data collection is MANDATORY and collection and submission to DYS will be monitored. The Grants Management Representative (GMR) will verify the source(s) of the data when monitoring the program on-site. Project directors will also be required to submit data directly to OJJDP via a web-based system.

DYS will use a system to ensure that funded projects are effective. The system consists of:

1. **Project Monitoring** conducted by DYS Grants Management Representatives including phone monitoring and site visits. Recipients may also be asked to present program information at a site and time determined by DYS.
2. **Quarterly Performance Reports** submitted to DYS.
3. **Outcome Evaluations** conducted approximately 18 months after the program receives its first year of funding. A portion of the second year's budget may be allowed to cover the cost. The evaluation must be conducted by an independent professional evaluator who has demonstrated ability in conducting evaluations. The results must be submitted to DYS. Programs who fail to conduct an evaluation or that cannot demonstrate effectiveness will have funding discontinued.

## CHAPTER 6: SANCTIONS

Recipients who fail to comply with the terms and conditions of an award will be subject to sanctions by DYS. Based on the individual recipient's circumstances, DYS may take one or more of the following actions:

1. Temporarily withhold cash payments pending correction of the deficiency by the recipient.
2. Disallow all or part of the cost of the activity or action not in compliance.
3. Suspend or terminate the subgrant award.
4. Withhold further awards for the project.
5. Decline future funding to the implementing agency.
6. Take other remedies that may be legally available.

DYS may also require that a project director who has failed to comply or meet the conditions of the award be replaced with one who can adequately perform the duties.

### TERMINATION

In the event a project is terminated, DYS will:

1. Notify the recipient in writing of the decision.
2. Specify the reason.
3. Afford the recipient reasonable time to terminate project operations.
4. Request the recipient seek support from other sources.

A project which is terminated will be subject to the same audit, recordkeeping, and reporting as projects that run the duration of the project period.

### Voluntary Cancellation

A recipient may cancel the award at any time by notifying DYS in writing of the intent to terminate and the anticipated date of termination. Allowable expenditures incurred up to the new termination date will be reimbursed.

### Involuntary Cancellation

Recipients who fail to comply with the terms and conditions of the subgrant award will be subject to cancellation of the award.

## CHAPTER 7: ALLOWABLE COSTS

Allowable costs must be reasonable, allocable, necessary to the project, and comply with the funding requirements.

### COMPENSATION FOR PERSONAL SERVICES

#### Time and/or Effort Records

Salary costs can be reimbursed for personnel whose activities are directly related to the funded project and approved in the subgrant application. Time and/or attendance records, signed by the employee and the appropriate supervisor, must be used to back up all expenditures for personnel. When personnel work on two or more projects, the costs must be prorated per activity based on actual time worked on the project.

#### Dual Compensation

In no case is dual compensation allowable. That is, an employee of a unit of government may not receive compensation from his/her unit or agency of government and from a subgrant for a single period of time even though such work may benefit both activities.

#### Extra Work

A government employee may be employed by a recipient in addition to that employee's full-time job, provided the work is performed on the employee's own time and the compensation is reasonable, employment is proper, and the work is supported by adequate documentation.

Please be aware of Ohio Ethics Law and Ohio Criminal Laws that may also be applicable.

#### Overtime Pay

Overtime, holiday pay, night differential, and related payroll regulations must be made by the recipient directly with the employee. Overtime and night differential payments are allowed only to the extent the payment for such services is in accordance with the policies of the state or unit(s) of local government and has the approval of the state or DYS, whichever is applicable.

Overtime premiums should not be charged exclusively to the subgrant funds. Payment must be for work performed by employees in excess of the established workweek (usually 40 hours). Payment of continued overtime is subject to periodic review by DYS.

### CONFERENCES AND WORKSHOPS

Allowable costs may include:

- Conference or meeting arrangements
- Publicity
- Registration
- Salaries of personnel
- Rental of staff offices
- Conference space
- Recording or translation services
- Postage
- Telephone charges
- Travel expenses (including transportation and subsistence for speakers or participants)

- Lodging (every effort should be made by the conference planners to negotiate federal room rates with hotel facilities)

Any event that includes lodging for 30 or more participants must not exceed the federal rate or all lodging costs will be disallowed.

Note: DYS staff may wish to attend and observe conferences that are funded in whole or as part of the subgrant award. Please provide DYS with advance notice of training.

#### FOOD AND BEVERAGES

Food and/or beverage expenses are allowable subject to the following conditions:

1. Food and/or beverages may be provided to participants at training sessions, meetings, or conferences.
2. Expenses incurred for food and/or beverages and provided at training sessions, meeting, or conferences must satisfy the following three tests:
  - The cost of the food and/or beverages must be reasonable.
  - The event for which the food and/or beverages are provided is a work-related event.
  - The food and/or beverages provided are not directly related to amusement and/or social functions.

3. The recipient adheres to applicable definitions for food and beverages.

Note: Anyone under per diem allowances or reimbursements who is attending any of these events at which food and beverages are provided must deduct the cost of any meals provided from his/her per diem allowances.

Provisions for food and beverages are as follows:

1. Provide a speaker at a lunch or dinner.
2. Support the event with a formal agenda.
3. Event must be mandatory for all participants.
4. Do not pay for bar charges using registration fees, *i.e.*, program income.
5. Do not make alcohol available at the event.
6. Provide appropriate break foods.
7. Surrounding events must provide several hours of substantive information.
8. Do not end events with a meal and/or break.
9. Costs must be reasonable.
10. As a participant, reduce per diem appropriately.

#### TRAVEL

Travel costs are allowable as expenses by employees who are in travel status on official business. These costs must be in accordance with federal or an organizationally approved travel policy.

### Domestic Travel

Recipients may follow their own established travel rates. However, DYS reserves the right to determine the reasonableness of those rates. If a recipient does not have a written travel policy, the recipient must abide by the state travel policy.

Foreign Travel includes any travel outside of Canada, the United States and its territories and possessions. Foreign travel is unallowable.

### SPACE

The cost of space in privately or publicly owned buildings used for the benefit of the project is allowable provided the total cost of space does not exceed the rental cost of comparable space and facilities in a privately owned building in the same locality, and the cost of space procured for project usage is not charged for periods of non-occupancy.

### PUBLICATION

All published material and reports written for the purposes of a funded project will be originally developed material. When such material is not original, it will have the source identified in the body of the report or by footnote, regardless of whether the material is in a verbatim or extensive paraphrase format. A recipient that publicizes project activities must adhere to the following:

1. Responsibility for the direction of the project activity should not be ascribed to DOJ or DYS. The publication shall include the following statement: "The opinions, findings, and conclusions or recommendations expressed in this publication/project/exhibition are those of the author(s) and do not necessarily reflect the views of the Department of Justice or the State of Ohio, Department of Youth Services." The receipt of funding does not constitute official recognition or endorsement of any project by the federal government or the State of Ohio. A separate application for Official Recognition may be filed with DYS.
2. All materials publicizing or resulting from award activities shall contain an acknowledgement of the awarding agency's assistance. An acknowledgement of support shall be made through use of the following or comparable footnote: "This project was supported by Award No. \_\_\_\_\_ awarded by the (name of specific office/bureau), Office of Justice Programs through the State of Ohio, Department of Youth Services." If the awarding agency is not OJP, language should reflect the proper agency name.
3. When requested by DYS, a recipient is expected to publish or otherwise make widely available to the public the results of work conducted or produced under the subgrant award.
4. When issuing statements, press releases, request for proposals, bid solicitations and other documents describing projects funded in whole or in part by DYS, all recipients must identify DYS as the funding source.

## CHAPTER 8: UNALLOWABLE COSTS

1. Land acquisition of any type.
2. Compensation to federal employees including salary and consulting fees.
3. Travel cost for federal employees.
4. Bonuses and commissions to individuals or organizations for the purpose of obtaining approval of an award, and bonuses to office or board members.
5. Military-type equipment and weapons.
6. Lobbying activities.
7. Costs of organized fundraising.
8. The costs for corporate formation.
9. The cost of State and Local Sales Taxes when the government assesses taxes itself or disproportionately to federal programs. An example of an unallowable tax would be if the government levied taxes as a result of federal funding.
10. Entertainment, sporting events, visas, passport charges, tips, bar charges/alcoholic beverages and laundry charges.
11. Premium pay solely because of subgrant funds.
12. Costs incurred outside the project period.



## CHAPTER 9: PROPERTY AND EQUIPMENT

### ACQUISITION OF PROPERTY AND EQUIPMENT

Recipients are required to be prudent in the acquisition and management of property. When property required for the successful execution of the project is already available within the implementing agency, the purchase of new property will be considered an unnecessary expenditure, and a disallowed cost. All equipment must be purchased within the first quarter of the project period or the purchase will be disallowed and the award amount will be reduced accordingly.

### SCREENING

In order to ensure that it is needed, DYS carefully screens budget applications prior to approving the acquisition of property and equipment. Consideration will be given to such factors as the cost of the equipment, whether it is already available or should be available, and the capacity of the implementing agency.

The recipient must have an effective system for property management. For recipients who fail to assure an adequate property management system, DYS will disallow project costs associated with the acquisition of the property.

### LOSS, DAMAGE, OR THEFT OF EQUIPMENT

Recipients are responsible for replacing or repairing the property that is willfully or negligently lost, stolen, damaged, or destroyed. Any loss, damage, or theft of the property must be investigated and fully documented and made part of the official project records.

### EQUIPMENT PURCHASED WITH SUBGRANT FUNDS

Equipment shall be managed to ensure the equipment is used for juvenile/criminal justice purposes. Standards and procedures governing ownership, use, management and disposition are as follows:

#### Use

1. A state shall use equipment in accordance with state laws and procedures. When federal procedures are more restrictive than state laws, federal procedures must be followed.
2. Other governmental recipients shall use equipment in accordance with the following requirements:
  - a. Equipment must be used by the recipient for the project for which it was acquired and for as long as needed even when the project is no longer supported by federal funds. When no longer needed, the equipment may be used in other activities currently or previously supported by federal funds.
  - b. The recipient must make equipment available to other projects currently or previously supported by the federal fund. First preference should be given to projects supported by DYS. If appropriate, user fees should be considered and treated as project income to the project.
  - c. The recipient must not use equipment to provide services for a fee to compete unfairly with private companies that provide equivalent services.
  - d. When acquiring replacement equipment, recipients may use the equipment to be replaced as a trade-in or sell the equipment and use the proceeds to offset the cost of the replacement equipment.

### Management

1. A state shall manage equipment acquired under a subgrant award, in accordance with state laws and procedures.
2. Other local governmental procedures for managing equipment (including replacement) acquired with federal funds must meet the following requirements:
  - a. Property records must be maintained and include:
    - Description of the property
    - Serial number or other identification number
    - Source of the property
    - Identification of title holder
    - Acquisition date
    - Cost of the property
    - Percentage of federal participation in the cost of the property
    - Location of property
    - Use and condition of the property
    - Disposition data including the date of disposal and sale price
  - b. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
  - c. A control system must exist to ensure adequate safeguards to prevent loss, damage or theft of the property. Any loss, damage, or theft shall be investigated by the recipient.
  - d. Adequate maintenance procedures must exist to keep the property in good condition.
  - e. If the recipient is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

### Disposition

1. A state recipient shall dispose of equipment acquired under the subgrant in accordance with state laws and procedures.
2. Other governmental recipients must dispose of the original or replacement when no longer needed for the original project or for other activities currently or previously supported by federal funds. Disposition of the equipment will be made as follows:
  - a. Items with a current per unit fair market value of less than \$5,000 may be retained, sold or otherwise disposed of.
  - b. Items with a current per unit fair market value in excess of \$5,000 may be retained or sold, and DYS shall have a right to an amount based on the current market value and the amount of subgrant funds used to purchase the equipment.

#### Transfer of Title

DYS reserves the right to transfer title of property acquired through the subgrant that has a fair market value of \$5,000 or more. The transfer may be to the federal government, to DYS, or to a third party.

#### REPLACEMENT OF PROPERTY (EQUIPMENT AND NON-EXPENDABLE PERSONAL PROPERTY)

When property is no longer efficient or serviceable but the need is continued, the recipient may replace the property through trade-in or sale, and subsequent purchase of new property provided the following conditions are met:

1. Replacement property must serve the same function as the original property and must be of the same nature or character.
2. If the property is traded, it must be for the fair market value.
3. Purchase of replacement property must take place soon enough after a sale to show that the sale and the purchase are related.
4. The recipient must use the property to be replaced as a trade-in, or use the proceeds from the sale to offset the cost of the new property.
5. Recipients must obtain written permission from DYS prior to replacing property.

#### PROPERTY RECORDS

Records for equipment and non-expendable property must be retained for three years from the date of the disposition, replacement or transfer (which ever is latest).

### **SUPPLIES**

When the recipient has a residual supply inventory of \$5,000 or more upon termination or completion of the funded project, and the supplies are not needed for any other federally-sponsored programs or projects, the recipient may be required to compensate DYS for a portion of the supplies.

### **COPYRIGHTS**

DYS reserves a royalty-free, non-exclusive and irrevocable license to reproduce, publish or otherwise use, and authorize others to use:

1. The copyright in any work developed under a subgrant.
2. Any rights of copyright which a recipient purchases.

### **PATENTS, PATENT RIGHTS, AND INVENTIONS**

If any patentable items are produced in the course of work sponsored by subgrant funds, it must be promptly and fully reported to DYS. Unless there is a prior agreement between the recipient and DYS regarding disposition, DYS will determine whether protection on the invention or discovery shall be sought. DYS will also determine how rights in the invention or discovery shall be allocated and administered.

### **SOFTWARE, INFORMATION TECHNOLOGY AND DATABASE DEVELOPMENT**

DYS shall retain ownership of all information technology developed through a contract or award of federal funding.

## CHAPTER 10: PROCUREMENT UNDER AWARDS

### PROCUREMENT STANDARDS

#### General

State agencies and units of local government must follow the same policies and procedures it uses for procurement with non-federal funds. Every purchase order or contract must include all clauses required by state and federal statutes, executive orders and their implementing regulations, as well as DYS requirements as set forth in DYS Standard Subgrant Conditions. Consulting Services fall under these rules.

#### Standards

Recipients shall use their own procurement procedures and regulations provided that the procurement conforms to applicable federal law and the standards. Any recipient whose procurement system has been certified by a federal agency is not subject to prior approval requirements. Prior approval will only be required for areas beyond limits of the recipient certification.

#### Adequate Competition

All procurement transactions, whether negotiated or competitively bid and without regard to dollar value, shall be conducted in a manner so as to provide maximum open and free competition. All sole-source procurement in excess of \$100,000 must receive prior approval of DYS. Interagency agreements between units of government are excluded from this provision.

#### Non-competitive Practices

The recipient shall be alert to organizational conflicts of interest or non-competitive practices among contractors, which may restrict or eliminate competition or otherwise restrain trade. Contractors that develop or draft specifications of work and/or Request for Proposals for procurement shall be excluded from bidding for the award of such procurement.

### CONTRACT IMPLEMENTATION STANDARDS

All arrangements must be formalized in a contract or other written agreement between the parties involved. The contract or agreement must, at a minimum, include the contract period, the activities to be performed, a time schedule for deliverables, dollar limitations of the agreement, and allowable costs.

The contract or other written agreement must not affect the recipient's responsibility and accountability to DYS and the federal government.

## CHAPTER 11: SUBGRANT CLOSEOUT

After the end of the project period, no additional funds may be expended without a pre-approved extension. Recipients have up to 30 days after the project end date, to officially closeout the subgrant award by submitting the following documents to DYS:

1. **Final Financial Report.** All obligations must be paid within 30 days after the project period end date, and final financial report form (FRF) must be submitted to DYS. The final FRF cannot reflect any unpaid obligations.

For projects that have expended more cash than has been issued by DYS, DYS will issue payment of the difference. Recipients that have more cash on hand than was expended during the project period must submit a refund check along with the final FRF; the check must be payable to DYS and include the full subgrant number.

Recipients must note that the final FRF does not replace or excuse the submission of a timely quarterly FRF. Also note that a quarterly FRF that covers the period that includes the project end date will be considered final when no unpaid obligations are reported.

2. **Quarterly Performance Report.** Recipients must submit a Quarterly Performance Report (QPR) for the last quarter of the project end date. A QPR must be submitted when the project is funded during any portion of the quarter. Documentation of any deliverables must be included with the report.
3. **Equipment Inventory Report.** Recipients must provide a list of all the equipment that was purchased with subgrant funds. The form will be provided by DYS.
4. **Invention Report.** When applicable, recipients must provide a listing of all inventions conceived or reduced to practice during the course of work under the subgrant.

DYS will not make payment to recipients after the 30 day closeout period has passed. Subsequent awards will be withheld until all required reports are received and may be reduced as a result. DYS will also take into account past grant management practices and project compliance when considering funding for new projects.

## CHAPTER 12: MISCELLANEOUS PROVISIONS

### Debt (OMB Circular A-129)

Recipients will be held responsible and accountable for overpayments, audit findings, or any breach that results in a debt owed to the state. DYS may apply interest, penalties, and administrative costs to a delinquent debt owed by a recipient debtor.

### Certification of Funds

The rights, duties, and obligations of the subgrant award are not binding on either party until all applicable statutory provisions have been met and until funds are made available from the appropriate federal agency. Should DOJ disapprove any award, discontinue funding, or reduce the amount awarded to Ohio, DYS will reduce or cancel awards to state and local recipients. If DYS becomes obligated to DOJ for repayment of funds advanced to or expended by the recipient, the recipient shall reimburse DYS to the full extent of the obligation.

### Responsibility for Claims

The local recipient agrees to hold DYS harmless from any and all claims for injury resulting from the award. The recipient shall reimburse DYS for any judgments obtained against DYS or for infringement of patent or copyright rights. The recipient agrees to defend against claims or legal actions if called upon by DYS to do so.

### Limitation of Liability

Liability for claims will not exceed the amount of the subgrant award or the amount of direct damages incurred by recipient, whichever is less. DYS will not be held liable for any indirect or consequential damages even if DYS knew, or should have known, of the possibility of such damages.

### Forum and Venue

Actions arising from subgrant shall be instituted in a court of competent subject-matter jurisdiction in Franklin County, Ohio.

### Certification of Compliance with Ethics Law

By signing the subgrant award, the recipient certifies that it is in compliance with, and will continue to be in compliance with the requirements of Ohio Ethics Law as provided by Sections 102.03 and 102.04 of the Ohio Revised Code.

### Election Laws

The recipient affirms that no party listed in Division (I) or (J) of Section 3517.13 of the Ohio Revised Code, or spouse of such party, has made, as an individual, within the two previous calendar years, one or more contributions totaling in excess of \$1,000 to the Governor or to his campaign committees.

## CHAPTER 13: RETENTION AND ACCESS REQUIREMENTS FOR RECORDS

### RETENTION OF RECORDS

All financial records, supporting documents, statistical records and all other records pertinent to the subgrant award must be retained for at least three years following the close of their most recent audit report. Retention is required for purposes of examination and audit.

1. **Coverage.** The retention requirement extends to books of original entry, source documents supporting accounting transactions, the general ledger, subsidiary ledgers, personnel and payroll records, canceled checks and related documents and records. Source documents include copies of all awards, applications, and financial and narrative reports. Personnel and payroll records shall include the time and attendance reports for all individuals reimbursed under the award, whether they are employed full-time or part-time. Time and effort reports are also required for consultants.
2. **Retention Period.** The three-year retention period starts from the date of the subgrant closeout letter issued by DYS. If any litigation, claim, negotiation, audit or other action involving the records has been started before the expiration of the three-year period, the records must be retained three years after the completion of the action and resolution of all issues which arise from it, or until the end of the regular three-year period, whichever is later.

### MAINTENANCE OF RECORDS

Recipients are expected to ensure that records for different subgrant awards are separately identified and maintained so that information desired may be readily located. Recipients are also obligated to protect records adequately against fire or other damage. When records are stored away from the primary office, a written index of the location of stored records should be on hand and ready access should be assured.

### ACCESS TO RECORDS

Agencies including DYS, the Auditor of the State, OJJDP, the Department of Justice, and the Comptroller General of the United States or any of their authorized representatives have the right of access to any subgrant award related books, documents, papers or other records in order to make audits, examinations, excerpts and transcripts. The right of access is not limited to the required retention period, but may last as long as the records are retained. All recipients shall comply with the Ohio Public Records Law, O.R.C. and the federal Freedom of Information Act.



## CHAPTER 14: AUDIT REQUIREMENTS

### AUDIT OBJECTIVES

Recipients are subject to conditions of fiscal, project, and general administration. Accordingly, the audit objective is to review the recipients expenditures related to the subgrant award and required match contribution for the purpose of determining whether the recipient has:

1. Established an accounting system with adequate internal fiscal and management controls.
2. Prepared financial statements that are presented fairly, in accordance with Generally Accepted Accounting Principles (GAAP).
3. Submitted Quarterly Financial Reports that contain accurate and reliable financial data. This financial data must be actual data rather than budgeted data.
4. Expended Federal funds in accordance with the terms of applicable agreements and those provisions of law or regulations that could have a material effect on the financial statements.
5. Accounted-for and expended project-income in accordance with the conditions and terms of the subgrant.

### AUDIT REPORTING REQUIREMENTS

Independent auditors should follow the requirements prescribed in OMB Circulars A-133.

If the auditor becomes aware of illegal acts or other irregularities, prompt notice shall be given to the recipient's management officials above the level of involvement. The recipient, in turn, shall promptly notify DYS of the illegal acts or irregularities and of proposed and actual actions, if any.

DYS personnel have the responsibility to inform the OJP's Office of the Comptroller; DOJ's Office of Professional Responsibility and the Office of Inspector General; and state and local law enforcement agencies or prosecuting authorities, as appropriate, of any known violations of the law within their respective area of jurisdiction.

Audit costs not required or performed in accordance with OMB Circular A-133 are unallowable. If the recipient did not expend \$500,000 (\$300,000 for fiscal year ending in 2003 and prior) or more in Federal funds in its fiscal year, but contracted with a certified public accountant to perform an audit, these costs may not be charged to the subgrant award.

#### FAILURE TO COMPLY

Failure to have audits performed as required or failure to respond in a timely fashion to DYS inquiries regarding audit findings will result in the withholding of new subgrants and/or withholding of funds.

### AUDIT THRESHOLDS

1. Effective FY ending after December 31, 2003, non-federal entities that expend \$500,000 or more in federal funds (from all sources) in the fiscal year shall have a single organization-wide audit conducted in accordance with the provisions of OMB Circular A-133.

2. Effective FY ending after December 31, 2003, non-federal entities that expend less than \$500,000 in federal funds are exempt from federal audit requirements for that year. Records must be available for review or audit by appropriate officials.

#### DUE DATES FOR AUDIT REPORTS

These audits are due to DYS no later than nine months after the close of each fiscal year during the term of the award.

#### AUDIT COMPLIANCE

Techniques used by DYS to determine whether a recipient has complied with federal requirements include:

1. Obtaining audits from the recipients that were made in accordance with the "Government Auditing Standards."
2. Relying on previous internal or external audits performed on the recipient's operations.
3. Desk reviews by DYS officials of project documentation.
4. Project audits or site visits by DYS or independent auditors procured by recipients.
5. Evaluation of recipient's operations by DYS.

## RESOLUTION OF AUDIT REPORTS

Timely action on audit recommendations and findings are an integral part of the effectiveness of an audit. Recipients must have policies and procedures for responding to audit recommendations by designating officials responsible for:

1. Follow up of recommendations.
2. Maintaining records of the action(s) taken on recommendation(s) and time schedules for completing corrective action.
3. Implementing audit recommendations.
4. Submitting periodic reports to DYS on recommendations and actions taken.
5. Addressing any audit special conditions on subgrants.

DYS monitors the audit requirements through its audit tracking system and is responsible for tracking audit reports received through the audit process until the process is closed.

## TOP AUDIT FINDINGS

1. Untimely report submissions
2. Lack of documentation
3. Lack of timesheets for salary costs
4. Inaccurate financial reports
5. Commingling of funds
6. Unallowable costs
7. Inappropriate expenditures (charges not listed in approved application)
8. Conflicts of interest

## CHAPTER 15: CERTIFICATIONS AND ASSURANCES

### CERTIFIED ASSURANCES (Non-Discrimination Requirements)

By accepting the subgrant award, the recipient assures and certifies that it complies with all applicable state and federal laws.

#### Executive Order 2007-01S

By signing the award document, the Subgrantee and Implementing Agency representatives certify: (1) it has reviewed and understands Executive Order 2007-01S, (2) has reviewed and understands the Ohio ethics and conflict of interest laws, and (3) will take no action inconsistent with those laws and this order. When services are provided through contractual agreements with outside agencies, the contractor must also comply with Executive Order 2007-01S. The Subgrantee and Implementing Agency representatives understand that failure to comply with Executive Order 2007-01S is, in itself, grounds for termination of the subgrant award and may result in the loss of other contracts or grants with the State of Ohio.

#### Equal Employment Opportunity

In the event that a federal or state court or federal or state administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, national origin, sex or disability against a recipient of federal funds or any subrecipient or contractor, a copy of the findings must be forwarded to DYS and the Office for Civil Rights, Office of Justice Programs. Recipients must also provide the Office of Civil Rights with an Equal Opportunity Plan, if required to maintain one, where the award is \$500,000 or more.

#### DRUG-FREE WORKPLACE

The recipient agrees to comply with all applicable state and federal laws regarding a drug-free workplace. Recipients shall certify to DYS that they will maintain a drug-free workplace and award related activities will be drug-free. Any recipient who makes a false certification is subject to suspension, termination and debarment.

#### LOBBYING RESTRICTIONS

Federal funds cannot be used to pay a person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress.

#### SEAT BELT USE BY GOVERNMENT RECIPIENTS

Pursuant to 23 USC Sections 402, 403, and 29 USC Sections 668, recipients shall encourage adoption and enforcement of on-the-job seat belt policies and programs for their employees and contractors when operating company-owned, rented, or personally owned vehicles.

#### NATIONAL ENVIRONMENTAL POLICY ACT (NEPA)

Recipients must agree to assist the Bureau of Justice Assistance (BJA) in complying with the National Environmental Policy Act (NEPA) and other related federal environmental-impact-analyses requirements in the use of these federal funds.

## CHAPTER 16: CONFLICTS OF INTEREST

Personnel and other officials connected with federally funded programs shall adhere to the following requirements:

### ADVICE

No official or employee of a State or unit of local government or a non-governmental recipients/subrecipient shall participate personally through decisions, approval, disapproval, recommendation, the rendering of advice, investigation, or otherwise in any proceeding, application, request for a ruling or other determination, contract, award, cooperative agreement, claim, controversy, or other particular matter in which award funds (including program income) are used, where to his/her knowledge, he/she is serving as an officer, director, trustee, partner, or employee, or any other person or organization with whom he/she is negotiating or has an arrangement concerning prospective employment, has a financial interest, or has less than an arms-length transaction.

Any person who acquires personal or financial interest must immediately disclose that interest to DYS in writing.

### APPEARANCE

In the use of agency project funds, officials or employees of state or local units of government and non-governmental recipients/subrecipients must avoid any action that might result in, or create the appearance of:

- Using their official position for private gain;
- Giving preferential treatment to any person;
- Losing complete independence or impartiality;
- Making an official decision outside official channels; or
- Affecting adversely the confidence of the public in the integrity of the government or the project.

Officials or employees of programs funded by DYS must strictly adhere to all Ohio ethics and laws as delineated in the Ohio Revised Code and all applicable Executive Orders.

## CHAPTER 17: RESOURCES

This document incorporates the provisions of the federal Office of Management and Budget's (OMB) circulars and government-wide common rules applicable to federal grants, subgrant awards, and cooperative agreements. Applicable circulars and common rules include:

### OMB Circulars

Administrative Requirements:	
OMB Circular A-102	"Grants and Cooperative Agreements with State and Local Governments," revised October 7, 1994.
OMB Circular A-110	"Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals and Other Non-Profit Organizations," dated November 19, 1993 (codified at 28 CFR Part 70).
Cost Principles:	
OMB Circular A-21	"Cost Principles for Educational Institutions," revised April 26, 1996 (codified at 28 CFR Part 66, by reference).
OMB Circular A-87	"Cost Principles for State, Local, and Indian Tribal Governments," revised May 4, 1995 (codified at 28 CFR part 66, by reference).
OMB Circular A-122	"Cost Principles for Nonprofit Organizations," revised May 8, 1997 (codified at 28 CFR Part 66, by reference).
Audit Requirements:	
OMB Circular A-133	"Audits of States, Local Governments and Nonprofit Institutions," revised June 30, 1997 (codified at CFR Part 66 & 70).

### GOVERNMENT-WIDE COMMON RULES:

"Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Units of Governments," (codified at 28 CFR Part 66). (Grants Management Common Rule For State and Local Units of Governments.)

"Government-wide Debarment and Suspension (Non-procurement) and Government-wide Requirements for Drug-free Workplace (Grants)" (codified at 28 CFR Part 67).

"New Restrictions on Lobbying" (codified at 28 CFR Part 69).

For additional information on grants management and to obtain copies of current circulars, visit OMB website at <http://www.whitehouse.gov/omb/circulars/>.

# APPENDIX A



*State of Ohio*  
Office of the Governor  
Executive Order 2007 - 01S

**Establishing New Ethics Requirements**

- I. Limits on Gifts. The job of the officials and employees of the State of Ohio is to serve the people of Ohio. When those who want contracts or grants or other benefits from the State give gifts or meals or tickets or trips to state officials or employees, the people of Ohio have every right to be suspicious that official government decisions aren't being made based on the merits. Accordingly:
  - a. The only gifts my wife and I, and the Lieutenant Governor and his wife will accept during my time as Governor of Ohio are those given by:
    - i. close family members, or
    - ii. personal friends who are not lobbyists, who have no contracts with the State, and who do not receive grants from the State, or
    - iii. individuals or groups who, on occasion, present one of us an inexpensive, token gift such as a t-shirt, cap, mug or lapel pin as an expression of kindness or friendship, or an inexpensive meal or refreshment worth \$20 or less, or
    - iv. a government official from another state or country as a gesture of friendship to one of us and the people of Ohio, in which case we would accept the gift for the State of Ohio.
  - b. We will not accept any of the gifts listed above unless Ohio's ethics laws permit us to, and any gifts we do accept will be fully reported in the way the law requires.

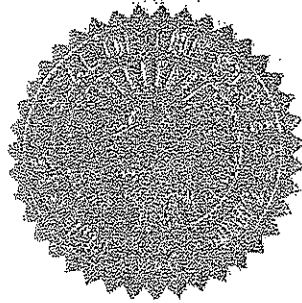


- c. Members of my Staff, my Cabinet, the State employees in those Cabinet agencies and those employed at or appointed to State of Ohio boards and commissions are directed to follow the same rules about accepting gifts that I will be following. Close family members include parents, children, siblings, spouses and domestic partners. Failure to comply with this Executive Order will result in appropriate discipline.
2. Ethics Training and Compliance. Sometimes people don't follow the rules because they don't understand them and sometimes people don't follow the rules because they're trying to get away with something. We need to make it easier for state officials and employees who are trying to follow the rules to do so and we need to work harder to catch those breaking the rules. Accordingly:
- a. Each member of my Cabinet is directed to designate a senior staff person to serve as the Chief Ethics Officer for the agency. The Chief Ethics Officer is responsible for helping those trying to follow the rules do so by making sure that employees can easily get answers to questions about what is permissible and what is not. The Chief Ethics Officer is also responsible for making sure that appropriate Ethics Training is provided to help prevent wrongdoing from occurring.
  - b. My Chief Legal Counsel, in consultation with the Ohio Ethics Commission and the Chief Ethics Officers at the various agencies, will, over the next 60 days, develop an Ethics Education program to provide appropriate Ethics Training to officials and employees of the State and to the employees of and appointees to various State of Ohio boards and commissions. In addition, he will assure that an adequate mechanism exists for anonymous reporting of wrongdoing or apparent wrongdoing and that the Ethics Education program include training on how to access that anonymous reporting system.
  - c. All State officials and employees are directed to report any wrongdoing or apparent wrongdoing by a State official or employee to the Ethics Commission or the Inspector General or through the anonymous reporting system. They are also directed to fully cooperate with any investigation of potential wrongdoing and to seek advice from a Chief Ethics Officer or the Ethics Commission when unsure about the propriety of a contemplated action. Finally, all State officials and employees are strongly urged to make suggestions to their Chief Ethics Officers about how to increase official and employee compliance with Ohio's ethics and conflict of interest laws.

this policy and my expectation that State officials and employees serve the people of Ohio.

- d. No person serving on a board or commission may try to influence any decision by that board or commission on behalf of a client while a member of the board or commission or within two years of leaving that board or commission.
3. Vendor and Grantee Ethics. Those who have contracts with the State or who get grants from the State should also play a role in making sure that State officers and employees follow the law and this order. Accordingly:
    - a. My Chief Legal Counsel, in consultation with the Ohio Ethics Commission and the Chief Ethics Officers at the various agencies, will, over the next 60 days, develop a program which requires those doing business with the State of Ohio or receiving grant funds from the State of Ohio to certify, before they can receive any money from the State, that they know and understand Ohio's ethics and conflict of interest laws, are aware of this order, and that they will not do anything inconsistent with those laws or this order.
    - b. Whenever any Cabinet agency or State of Ohio board or commission awards any contract without a competitive bid for the products or services provided by that contract, the reason the contract was awarded without bids must be stated in writing by the agency, board or commission in a document that is available to the public."
  4. Increasing Access to Government Decisions. The people of Ohio have a right to witness what occurs at meetings of public bodies. The more accessible those meetings, or recordings of those meetings, are, the more Ohioans will be able to keep an eye on how their business is being handled by State officials and employees. Accordingly, all Cabinet directors are directed to find ways to increase access to public meetings held at their agencies, including finding ways to present them on the Internet live and recorded.
  5. Improving this Order. Any requests for clarification of this Executive Order should be conveyed to the Chief Ethics Officers who should discuss them, as needed, with my Chief Legal Counsel. Clarifications may be periodically posted on the State of Ohio website. This Executive Order will be periodically updated as good, new suggestions about increasing ethical compliance come to my attention.

6. I signed this Executive Order on January 8, 2007 in Columbus, Ohio and it will expire on my last day as Governor of Ohio unless rescinded before then.



*Ted Strickland*  
Ted Strickland, Governor

## 14. Advisory Board Membership

Applicants are required to establish an Advisory Board, which must include a representative from the juvenile court, and should include representation from law enforcement, prosecution, probation, schools, businesses, religious affiliates, nonprofit organizations, and social services organization involved in crime prevention. Please include at least five members, their affiliation, and provide a phone number so the member may be contacted.

Advisory Board Member Name	Agency or Organization Represented	Contact Telephone Number
Dave Acklin	City of Lakewood Police Department	(216) 529-4470/(216) 529-6779
Dave Ungham	Cuyahoga County Juvenile Court	(216) 521-0334
Darlene Long	Lakewood City Schools	(216) 529-4070
Pam Roessner	Lakewood Law Department	(216) 529-6033
Mary Hall	Lakewood DHS/Division of Youth	(216) 529-6046
Mary Eileen Kramer	Lakewood DHS/Division of Youth	(216) 529-6872

## 15. Project Summary

Please provide a short, descriptive summary of the project. Please be clear and concise, and use no more than three or four meaningful sentences. Your statement will be used as an overview in reports and other documents.

This project will be a much needed expansion of the City of Lakewood's Juvenile Diversion Program. The focus of our project will include the following four purpose areas: graduated sanctions, information sharing, accountability, and risk and needs assessment. We will be serving a minimum of 135 youth and parents. With the grant dollars, we will be increasing dedicated staff time needed for expanded outreach, risk assessment, determination of sanctions and monitoring of participants. The program will also be expanded to include, but not be limited to: alcohol and drug assessment, education and skill building initiatives. Quantitative measures will be used for program evaluations.

### Detailed Budget

1. Salaries for Personnel				
Name	Title	Number of Hours	Hourly Rate	Total Salary
Mary Eileen Kramer	Juvenile Diversion Coordinator	855.75	\$18.58	\$15,889.13
Salaries for Personnel Total \$				\$15,889.13

#### 1a. Narrative Justification for Salaries for Personnel

Increase staff for Diversion from .4 FTE to 1 FTE. Increased hours are needed to expand # of youth served, outreach/engagement efforts, assessment, monitoring/accountability.

2. Fringe Benefits			
Fringe Benefits	Annual Rate	Eligible Wage	Total Employer Share
PERS (most recent rate)	14.00	\$15,889.13	\$2,224.46
FICA (private agencies)	7.65		
Pension			
Health Insurance	1.45	\$15,889.13	\$ 230.39
Unemployment Compensation			
Other			
Workers Comp. is unallowable			
Fringe Benefits Total \$			\$2,454.85

#### 2a. Narrative Justification for Fringe Benefits

The City of Lakewood pays the following rates: 14% PERS and 1.45% Medicare.

3. Consultants, Contracts, and Purchased Personal Services			
Name	Number of Hours	Hourly Rate	Total Salary
Recovery Resources Level I	25.64	\$123.00	\$3,154.50
Recovery Resources Level II	14.24	\$100.00	\$1,424.50
Professional Service Total \$			\$4,579.00

3a. Narrative Justification for Consultants, Contracts, and Purchased Personal Services

Program expansion will include contracting with a licensed alcohol/drug prevention/intervention program to provide graduated sanctions for youth identified with alcohol/drug offenses.

Level I Sanction: Problem Identification and Referral = anticipated 17 youth 1.5 hrs. @ \$185.00 per youth = \$3,154.50  
 Level II Sanction: Eduvention = anticipated 6 youth and at least one parent 2.5 hrs. @ \$250.00 per youth = \$1,424.50

4. Travel Expense			
4a. Automobile			
Automobile	Number of Miles	Cost Per Mile	Total Cost
4b. Commercial			
Type	Destination	Fare	Total Cost
4c. Meals and Lodging			
Per Diem	Number of Days	Rate	Total Cost
4d. Other Travel Related Expenses			
Item	Number of Items	Rate	Total Cost
4e. Travel Expense Total \$			
4f. Narrative Justification for Travel			

5. Equipment			
Items to be Purchased	Quantity	Unit Price	Total Cost
Equipment Total \$			
5a. Narrative Justification for Equipment			

6. Supplies			
Items to be Purchased	Quantity	Unit Price	Total Cost
Supplies Total \$			
5a. Narrative Justification for Supplies			

7. Other Costs Charged to Subgrant			
Other Charges	Cost	Terms	Total Cost
Rent/Facilities			
Telephone/ Utilities			
Clerical			
Copying			
Printing			
Other (specify)			
Other Costs Total \$			
7a. Narrative Justification for Other Costs Charged to Subgrant			

10. Total Project Budget (Must equal JABG Funds + Match) \$		
11. Total Project Budget by Category		
Category	JABG Funds	Cash Match
Personnel	\$16,510.00	\$1,834.00
Consultants/Contracts	\$ 4,121.00	\$ 458.00
Travel		
Equipment		
Supplies		
Other Costs		
Total Project Budget \$		\$22,923.00
11a. Narrative about Cash Match Source		
<p>We anticipate again receiving County Diversion dollars from Juvenile Court in the amount which will serve as the match.</p>		



# Juvenile Accountability Block Grant QUARTERLY PERFORMANCE REPORT

Exhibit B

<b>Subgrant Number:</b>		<b>Award Amount:</b>			
<b>Contact Person:</b>		<b>Contact Phone :</b>			
<b>Agency Name:</b>		<b>Reporting Period:</b>			
Best Practice or Evidence-Based Model used: Yes / No					
<b>Model Name:</b>					
<i>Project directors are required to collect and report data for each of the performance measures given below. Data must be reported quarterly using this form. Reporting zero or N/A because no data was collected is not acceptable. The data you provide will be verified by your Grants Management Representative and ultimately reported to the federal Office of Juvenile Justice and Delinquency Prevention.</i>					
Performance Measures	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total YTD
1. Number of youth served.					
Count the total number of youth to enter the program. Quarter 1 only, count those youth carried over from the prior year and new admission. In Quarter 2 – 4, count only new admissions.					
2. Number of youth served using graduated sanctions.					
• Number of youth referred to an outside agency implementing additional graduated sanctions:					
Count only those youth who received a graduated sanction from juvenile court. In Quarter 1 only, count those youth carried over from the prior year and new admissions. In quarters 2 – 4, count only new admissions.					
3. Number of youth with whom a best practice or evidence –based model was used.					
Count only those youth served using a best practice approach. In Quarter 1 only, count those youth carried over from the prior year and new admissions. In Quarters 2 – 4, count only new admissions.					
4. Amount of award used for systems improvement activities.					
List the amount, per quarter, of funding that was dedicated to systems improvement activities rather than to direct services for youth.					
5. Number of youth successfully completing program requirements.					
Count on those youth that successfully fulfilled all predetermined program requirements and obligation. Please note that there must be criteria set for completion.					
6. Number of youth unsuccessfully terminated from program.					
Count only those youth that exited the program without fulfilling the program requirements.					
7. Number of program youth who reoffend.					
Count only those program youth who were rearrested or seen at the juvenile court for a NEW delinquent offense. Official records should be used as the data source.					
8. Number of program youth that participated in a program for Substance Abuse.					

Please describe the project's activities during the reporting quarter. Attach an additional page if needed.

Exhibit C

# Ohio Department of Youth Services

## FINANCIAL REPORT FORM

		<input type="checkbox"/> Initial	<input checked="" type="checkbox"/> Monthly	<input type="checkbox"/> Final
A. Subgrant No:	2010-JB-011-00	E. Subgrantee:	Board of County Commissioners - Department of Justice Affairs	
B. Project Title:		Street Address:	310 W. Lakeside Avenue, Suite 795A	
C. Period Ending Date:		City, State, Zip:	Cleveland, Ohio 44113	
D. DYS Authorized Payment		F. Impl. Agency:		
		Street Address:		
<i>DYS staff will fill in shaded areas</i>		City, State Zip:		

G. Budget Cost Categories	H. Approved Budget	I. Prior YTD Expenditures	J. Current Expenditures	K. Total YTD Expenditures
Personnel				\$ -
Consultants				-
Travel				-
Equipment				-
Supplies				-
Other Costs				-
Admin. Cost				-
Total Cost	\$ -	\$ -	\$ -	\$ -
M. Fund Distribution	Approved Budget	Prior YTD Expenditures	Current Expenditures	Total YTD Expenditures
Federal Funds	\$ -			\$ -
Cash Match				-
In-Kind Match				-
Total	\$ -	\$ -	\$ -	\$ -
N. Cash Position	Federal Funds	Match	O. Project Income	
Federal Funds Received to Date			Earned (+)	
Federal Funds Expended			Expended (-)	
Federal Funds on Hand	\$ -	\$ -	Balance	\$ -
Payment Requested				
DYS Approved Payment				

I certify that all information and transactions reported above are accurate and have been made in compliance with all applicable statutes and regulations, and in accordance with the approved subgrant award and budget.

Authorized Signature:		Date:	
Typed Name and Title:			

Report Prepared By:		Phone:	
Position Title:			
DYS Use Only:	Reviewed and Approved By:	Date:	



COUNTY OF  
CUYAHOGA

Date: \_\_\_\_\_

Department of Justice Affairs  
Office of Fiscal Services  
310 West Lakeside, Suite 750  
Cleveland, Ohio 44113

Subgrantee: \_\_\_\_\_

Project Title: \_\_\_\_\_

Adjustment No: \_\_\_\_\_

We are hereby requesting a Budget Adjustment for the following categories against the above noted subgrant. Justification for this request is the result of: \_\_\_\_\_

Attach a NARRATIVE reflecting detailed description (quantity, cost, benefit to program, etc.) for each category being increased by this request.

Budget Category	Current Approved Fed/State/Budget	Adjustment Amt.	Revised Total Budget
1. Personnel	\$ _____	\$ _____	\$ _____
2. Consultants	_____	_____	_____
3. Travel	_____	_____	_____
4. Equipment	_____	_____	_____
5. Supplies	_____	_____	_____
6. Other Costs	_____	_____	_____
_____	_____	_____	_____
Total Budget	\$ _____	\$ _____	\$ _____

\_\_\_\_\_  
Agency Director

DO NOT WRITE IN THIS SPACE

Administrative Action:

[ ] Not Approved

[ ] Approved

Comment(s): \_\_\_\_\_

\_\_\_\_\_  
Fiscal

\_\_\_\_\_  
Date

\_\_\_\_\_  
Manager

\_\_\_\_\_  
Date

## JABG Monthly Performance Report

AGENCY NAME: City of Lakewood

<b>Project Title:</b>	Lakewood Diversion Program	<b>Report Period:</b>	
<b>Contact Name:</b>		<b>Contact Phone:</b>	

<b>Output:</b>	<b>Monthly Number:</b>
<b>Number of accountability programs in operation:</b>	
<b>Number of youth served:</b>	
<b>Number of new referrals (reporting period):</b>	

<b>Short-Term Outcome:</b>	<b>Monthly Number:</b>
<b>Average number of supervision meetings per youth per month:</b>	

<b>Intermediate-Term Outcome:</b>	<b>Monthly Number:</b>
<b>Average number of days of program participation per youth:</b>	