

**DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF PUBLIC HEALTH, TOBACCO FREE NEBRASKA PROGRAM
AUDIT REQUIREMENT CERTIFICATION**

Subgrantees receiving funds from Nebraska Department of Health and Human Services are required to complete this document. Reference to the Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, in this document is "Circular A-133".

Grant Name: Tobacco School/Community/Outreach Project
Grant #: _____ **CFDA # (Catalog of Federal Domestic Assistance):** _____
Subgrantee Name: Lincoln-Lancaster County Health Department
Address: 3140 N Street
City: Lincoln **State:** NE **Zip Code:** 68510
Federal Tax Identification Number (FTIN): 47-6006256
Subgrantee's Fiscal Year (i.e. month, year – month, year): September 1, 2009 – August 31, 2010

All written communications from the Certified Public Accountant (CPA) engaged under #1 or #2 below, given to the subgrantee including those in compliance with or related to Statement of Auditing Standards (SAS) 112 *Communicating Internal Control related Matters Identified in an Audit* and SAS 114 *The Auditor's Communication with Those Charged With Governance* must be provided by the subgrantee to Nebraska Department of Health and Human Services immediately upon receipt, unless the subgrantee has directed the CPA to provide the copy directly to the Department and has verified this has occurred.

(Check either #1 or #2 and complete the signature block on page 2)

1. As the subgrantee named above, we expect to expend less than \$500,000 from all Federal Financial Assistance sources, not just the grant named above, and including commodities in our current fiscal year. Therefore, we are not subject to the audit requirements of Circular A-133.

We are, however, responsible for engaging a licensed Certified Public Accountant (CPA) to conduct and prepare either, a review (expenditures less than \$75,000) or audit report (expenditures \$75,000-\$499,999) of our organization's financial statements and a report issued by the CPA. We acknowledge the audit must be completed no later than nine months after the end of our organization's current fiscal year. A copy of the report must be submitted to the Nebraska Department of Health and Human Services address as shown below within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period.

2. As the subgrantee named above, we expect to expend \$500,000 or more from all Federal Financial Assistance sources, not just the grant named above, and including commodities in our current fiscal year. Therefore we are subject to the single audit requirements of Circular A-133.

We will engage a licensed Certified Public Accountant to conduct and prepare the audit of our organization's financial statements and components of the single audit pertaining to those financial statements. We acknowledge the audit must be completed no later than nine months after the end of our current fiscal year.

We further acknowledge, as the subgrantee, that a single audit performed in accordance with Circular A-133 must be submitted to the Federal Audit Clearinghouse. The reporting package, as evidence the audit was completed must contain:

- The subgrantee's financial statements
- A schedule of Expenditure of Federal Awards
- A Summary Schedule of Prior Audit Findings (if applicable)
- A corrective action plan (if applicable)
- The auditor's report(s) which includes an opinion on this subgrantee's financial statements and Schedule of Expenditures of Federal Awards, a report on this subgrantee's internal control, a report on this subgrantee's compliance and a Schedule of Findings and Questioned Costs.

We further acknowledge the auditor and this subgrantee must complete and submit with the reporting package a Data Collection Form for Reporting on Audits of States, Local Governments and Non-Profit Organizations (SF-SAC).

We further acknowledge a copy of this subgrantee's financial statements, auditor's report and SF-SAC must be submitted, at the time these documents are submitted to the Federal Audit Clearinghouse, to the:

Nebraska Department of Health and Human Services
Financial Services , Grants and Cost Management
P.O. Box 95026
Lincoln, NE 68509-5026

The foregoing submissions must be made within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period.

Chris Beutler	Mayor of Lincoln
Name	Title
Signature	Date
402 441-7511	
Telephone Number	

Return this completed form to the granting office of DHHS.

June 10, 2009

Bruce D. Dart, PhD
Lincoln-Lancaster County Health Department
3140 'N' St.
Lincoln, NE 68510

Dear Dr. Dart:

I am pleased to inform you that the Nebraska Department of Health and Human Services through the Tobacco Free Nebraska (TFN) program will fund the Lincoln-Lancaster County Health Department for developing and implementing strategies to reduce tobacco use and exposure to tobacco smoke in schools and communities and to identify and eliminate disparities related to tobacco use in Lancaster County.

Your agency has been approved for up to \$712,203 in funding for the period of July 1, 2009 through June 30, 2011. These grant funds are made available as a result of tobacco settlement funds from the national Tobacco Master Settlement Agreement.

Due to possible future reductions in State and/or Federal appropriations, the Department cannot guarantee the continued availability of funding for this grant notwithstanding the consideration stated above. In the event funds to finance this grant become unavailable either in full, or in part, due to reductions in appropriations, the Department may terminate the grant or reduce the consideration upon notice in writing to your agency.

This letter of award and the documents referenced in the Subgrant Terms and Assurances (already signed by your agency) make up the Department's subgrant agreement with your agency. Also enclosed with this letter is an Audit Requirement Certification. Please sign and return this document to Monica Pribil by July 1, 2009.

If your agency finds it necessary to receive immediate funding, we can provide up to 10% of your grant award as a prospective payment in advance of activities as outlined in your work plan. If you would like to receive this prospective payment, submit a request in writing to Monica Pribil. The enclosed sample letter can be used as a guideline for your request.

Please be reminded that you must exercise proper stewardship over grant funds and assure that all costs charged to your award are allowable, allocable, and reasonable pursuant to subgrant administration requirements. Questions related to the administrative management should be directed to Monica Pribil at (402) 471-2101. Do not hesitate to call with your questions or concerns.

We are pleased to support your project and look forward to working with you in its continued development. Thank you for your efforts in tobacco control, prevention and education.

Sincerely,



Joan Schaefer, M.D., Chief Medical Officer
Director, Division of Public Health, Department of Health and Human Services

Enclosures

cc: Judy Martin, Shirley Deethardt, Brian Baker

Proposal Cover Sheet



for a great state of health

RECEIVED ON:

APR 17 2009

Office of Disease Prev
& Health Promotion

School/Community/Outreach Projects REQUEST FOR PROPOSALS

July 1, 2009 – June 30, 2011

Agency Name: Lincoln-Lancaster County Health Department		
Doing Business As (if different from above):		
Address: 3140 'N' Street		
Lincoln, NE 68510		
Agency Administrator: Dr. Bruce Dart, Ph.D.		
Title: Health Director		
Program Coordinator: Brian Baker		
Phone: 402/441-8046	Fax: 402/441-8323	E-mail: bbaker@lincoln.ne.gov
Tax Identification Number (TIN): 47-6006256		

Total Funds Requested: \$ 712,203

By submitting and signing this application, the applicant agrees that, if a grant is awarded, it will operate the program as described in the Subgrant Request for Applications for funding in accordance with the State of Nebraska, Department of Health and Human Services, Subgrant Terms and Assurances. Please sign in blue ink.

Signature of Program Coordinator: 	Date: April 17, 2009
Signature of Agency Administrator: 	Date: April 17, 2009

School/Community/Outreach Projects
July 1, 2009 – June 30, 2011

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**STATE OF NEBRASKA
DEPARTMENT OF HEALTH & HUMAN SERVICES (DHHS)
SUBGRANT TERMS and ASSURANCES**

This is a subgrant of financial assistance. By accepting this subgrant, the Subrecipient agrees to comply with the terms and conditions described herein.

- A. Programs. Subrecipient must operate the program(s) in compliance with the documents governing the award. The following documents and any revisions made during the program period govern the Subgrant and are hereby incorporated by this reference as though fully set forth herein.
- 1) The Nebraska Department of Health and Human Services (hereafter "Department") Request for Proposals;
 - 2) Subrecipient Project(s) Application;
 - 3) Subrecipient Reporting Requirements;
 - 4) Program Specific Requirements;
 - 5) DHHS Administrative and Audit Guidance for Subgrants and the attached certifications; and
 - 6) DHHS letter of award which includes the award period, amount of funds awarded, and any contingencies to the Subgrant award.
- B. Reports. Subrecipient must submit data, program, and financial reports according to the reporting requirements. Extensions for the submission of reports and reimbursement **must be submitted in writing** to the Department for approval to prevent withholding of payment.
- A. Administrative Requirements. Subrecipient must perform Subgrant activities, expend funds, and report financial and program activities in accordance with grant administration regulations, and comply with, complete, and return the certifications attached hereto.
- B. Program Specific Requirements. Subgrant activities must comply with any program specific requirements included in the Department's Request for Proposals.
- C. Nondiscrimination. The Subrecipient acknowledges that the Subgrant activities must be operated in compliance with civil rights laws and any implementing regulations, and makes the following assurances.

The Subrecipient warrants and assures that it complies as applicable to it with Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, the Age Discrimination Act of 1975, the Americans with Disabilities Act of 1990, to the effect that no person shall, on the grounds of race, color, national origin, sex, age, handicap or disability, be excluded

from participation in, denied benefits of, or otherwise be subjected to discrimination under any program or activity for which the Subrecipient receives federal financial assistance.

The Subrecipient and any of its subcontractors shall not discriminate against any employee or applicant for employment, to be employed in the performance of this Subgrant with respect to hire, tenure, terms, conditions or privileges of employment because of the race, color, religion, sex, disability or national origin of the employee or applicant.

- D. Reimbursement.** Subrecipient must submit claims for reimbursement for actual, allowable, allocable and reasonable expenditures in accordance with the approved budget. The Department will make reimbursement, subject to the following conditions:
- 1) Subrecipient's submission of reports according to the reporting requirements.
 - 2) Availability of governmental funds to support this project. In the event funds cease to be available, this Subgrant shall be terminated, or the activities shall be suspended until such funds become available, in the sole discretion of the Department.
 - 3) Pursuant to the Nebraska Prompt Payment Act.
 - 4) Suspension or termination for cause or convenience as described in the grants administration regulations applicable to the Subrecipient.
 - 5) Cash advances may be requested in writing with justification of anticipated expenses.
- E. Budget Changes.** The Subrecipient is permitted to reassign funds from one line item to another line item within the approved budget. Prior approval by the Department is not required **provided** the cumulative transfers do not exceed ten percent of the total approved budget, are for an allowable cost allocable to the Subgrant, do not add or eliminate a line item and do not result in programmatic changes. Prior approval is **required** for cumulative budget transfers exceeding ten percent of the current total approved budget. Requests for transfers shall be addressed in writing to the Department. The Department shall approve or disapprove the request in writing within 30 days of its receipt.
- F. Programmatic Changes.** The Subrecipient shall request in writing Department approval for programmatic changes. The Department shall send a written determination regarding the request to the Subrecipient within 30 days of its receipt.
- G. Technical Assistance.** The Department will provide training and materials, procedures, assistance with quality assurance procedures, and site visits by representatives of the Department in order to review program accomplishments, evaluate management control systems and other technical assistance as needed or requested.
- H. Subrecipient Procurement.** Subrecipient shall be the responsible authority regarding the settlement and satisfaction of all contractual and administrative issues, without recourse to Department, arising out of procurement entered into by it in connection with the Subgrant.

Such issues include, but are not limited to, disputes, claims, protests of award, source evaluation and other matters of a contractual nature.

I. Subgrant Close-out. Upon the expiration or notice of termination of this Subgrant, the following procedures shall apply for close-out of the Subgrant:

- 1) Upon request from Subrecipient, any allowable reimbursable cost not covered by previous payments shall be paid by Department.
- 2) Subrecipient shall make no further disbursement of funds paid to Subrecipient, except to meet expenses incurred on or prior to the termination or expiration date, and shall cancel as many outstanding obligations as possible.
- 3) Subrecipient shall immediately return to Department any unobligated balance of cash advanced or shall manage such balance in accordance with Department instructions.
- 4) Within a maximum of 90 days following the date of expiration or termination, Subrecipient shall submit all financial, performance, and related reports required by the terms of the Agreement to Department. The Department reserves the right to extend the due date for any report and may waive, in writing, any report it considers to be unnecessary.
- 5) The Subrecipient shall assist and cooperate in the orderly transition and transfer of Subgrant activities and operations with the objective of preventing disruption of services.
- 6) Close-out of this Subgrant shall not affect the retention period for, or state or federal rights of access to, Subrecipient records. Nor shall close-out of this Subgrant affect the Subrecipient's responsibilities regarding property or with respect to any program income for which Subrecipient is still accountable under this Subgrant. If no final audit is conducted prior to close-out, the Department reserves the right to disallow and recover an appropriate amount after fully considering any recommended disallowances resulting from an audit which may be conducted at a later time.

J. Documents Incorporated by Reference. All laws, rules, regulations, guidelines, directives and documents, attachments, appendices, and exhibits referred to in these terms and assurances shall be deemed incorporated by this reference and made a part of this Subgrant as though fully set forth herein.

K. Independent Contractor. The Subrecipient is an independent contractor and neither it nor any of its employees shall be deemed employees of the Department for any purpose. The Contractor shall employ and direct such personnel as it requires to perform its obligations under this Subgrant, shall exercise full authority over its personnel, and shall comply with all worker's compensation, employer's liability, and other federal, state, county, and municipal laws, ordinances, rules, and regulations required of an employer providing services as contemplated by this Subgrant.

L. Release and Indemnity. The Subrecipient shall assume all risk of loss and hold the Department, its employees, agents, assignees and legal representatives harmless from all liabilities,

demands, claims, suits, losses, damages, causes of action, fines or judgments and all expenses incident thereto, for injuries to persons and for loss of, damage to, or destruction of property arising out of or in connection with this Subgrant, and proximately caused by the negligent or intentional acts or omissions of the Subrecipient, its officers, employees or agents; for any losses caused by failure by the Subrecipient to comply with terms and conditions of the Subgrant; and, for any losses caused by other parties which have entered into agreements with the Subrecipient.

- M. Drug-Free Work-Place Policy. The Subrecipient assures the Department that it has established and does maintain a drug-free work-place policy.
- N. Acknowledgment of Support. Publications by the Subrecipient, including news releases and articles, shall acknowledge the financial support of the Department and appropriate funding source. Exact language is provided in the Request for Proposals.
- O. Copyright. The Subrecipient may copyright any work that is subject to copyright and was developed, or for which ownership was purchased, under an award. The Department reserves a royalty-free, nonexclusive and irrevocable right to reproduce, publish, or otherwise use the work for State purposes, and to authorize others to do so.
- P. Notices. All notices given under the terms of this Subgrant shall be sent by United States mail, postage prepaid, addressed to the respective party at the address set forth on the signature page hereof, or to such other addresses as the parties shall designate in writing from time to time. However, notice regarding contingencies may be communicated via e-mail.
- Q. Authorized Official. The person executing the Application Cover Sheet is an official of the Subrecipient who has the authority to bind the Subrecipient to the terms and assurances of this Subgrant of federal financial assistance.
- R. Public Counsel. In the event the Subrecipient provides health and human services to individuals on behalf of the Department under the terms of this Subgrant, Subrecipient shall submit to the jurisdiction of the Public Counsel under Neb. Rev. Stat. 81-8,240 to 81-8,254 with respect to the provision of services under this subgrant. This clause shall not apply to grants or contracts between the Department and long-term care facilities subject to the jurisdiction of the state long-term care ombudsman pursuant to the Long-Term Care Ombudsman Act.
- S. Unavailability of Funding. Due to possible future reductions in State and/or Federal appropriations, the Department cannot guarantee the continued availability of funding for this Grant notwithstanding the consideration stated above. In the event funds to finance this Grant become unavailable either in full or in part due to such reductions in appropriations, the Department may terminate the Grant or reduce the consideration upon notice in writing to the Subrecipient. Said notice shall be delivered by certified mail return receipt requested or in person with proof of delivery. The Department shall be the final authority as to the availability of funds. The effective date of such Grant termination or reduction in consideration shall be specified in the notice as the date of service of said notice or the actual effective date of the funding reduction, whichever is later. Provided, that reductions shall not apply to payments

made for services satisfactorily completed prior to said effective date. In the event of a reduction in consideration, the Subrecipient may cancel this Grant as of the effective date of the proposed reduction upon the provision of advance written notice to the Department.

ACCEPTED FOR THE SUBRECIPIENT:

Printed Name: Bruce D. Dart, PhD

Signature: Steve Beal for Bruce Dart

Title: Health Director

Agency: Lincoln Lancaster County Health Department

Date: April 17, 2009

FTIN: 47-6006256

CERTIFICATION REGARDING SECONDHAND SMOKE

Public Law 103-227, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, early childhood development services, education or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law also applies to children's services that are provided in indoor facilities that are constructed, operated, or maintained with such federal funds. The law does not apply to children's services provided in private residences; portions of facilities used for inpatient drug or alcohol treatment; service providers whose sole source of applicable Federal funds in Medicare or Medicaid; or facilities where WIC coupons are redeemed. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 for each violation and/or the imposition of an administrative compliance order on the responsible entity.

By signing this certification, the applicant/subgrantee certifies that the submitting organization will comply with the requirements of the Act and will not allow smoking within any portion of any indoor facility used for the provision of services for children as defined by the Act.

For Tobacco Free Nebraska purposes, by signing this certification, the applicant/ subgrantee also certifies that it maintains a smoke-free workplace.

Printed Name: Bruce D. Dart, PhD

Signature: _____

Steve Beal for Bruce Dart

Title: Health Director

Agency: Lincoln Lancaster County Health Department

Date: April 17, 2009

FUND RESTRICTIONS

By signing this form, the applicant/subgrantee certifies that the submitting organization will not use these funds for any of the restricted activities listed below:

- Direct lobbying.
- Pharmacotherapy treatment for smoking cessation (e.g., nicotine patch, nicotine gum, Zyban).
- School-based cessation classes and/or services.
- Community-based cessation classes and/or services.
- General teaching or counseling positions.
- Tobacco Prevention Curriculum.
- As a substitute for tobacco industry sponsorship of events or organizations.

Printed Name: Bruce D. Dart, PhD

Signature: _____

Stim Beal for Bruce Dart

Title: Health Director

Agency: Lincoln Lancaster County Health Department

Date: April 17, 2009

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Travel and Expense Policies for Boards, Councils, and Contractors

Travel expenses for which reimbursement will be made are strictly confined to those essential to the transaction of official business. Expense is allowed for travel by train, bus or aircraft; ground transportation to and from terminals; meals (including tips and taxes); lodging; parking; tolls; baggage handling; taxi (including tips); telephone and postage. All expenses claimed shall reflect only those amounts actually expended.

Original receipts must be submitted in support of the following expenses: (a) airline, train, or bus tickets; (b) lodging; (c) postage; (d) toll fees exceeding one dollar; (e) registration or conference fees; and (f) claims for chartered or personally rented aircraft or automobiles.

Department of Health and Human Services approval must be obtained prior to engaging in any travel at Department expense.

No reimbursement may be made for alcoholic beverages.

Travel by chartered aircraft, privately-owned aircraft, or rented aircraft is subject to prior authorization by the Department of Health and Human Services to assure that all State policies and regulations are strictly followed. Details of reimbursement will be provided at the time prior authorization is requested.

Automobile rentals are generally not a reimbursable expense. Prior authorization may be granted under exceptional circumstances. Reimbursement policies and specific instructions will be provided when prior authorization is requested.

No charges may be billed to the Department. The Department may arrange airfare, registrations or lodging at Department expense to be billed directly to the Department if requested and approved in advance.

Lodging Expense - Receipts for lodging must be submitted, and must be on hotel/motel statement forms and be properly receipted or have credit card charge form attached.

The "State Rate" or "Commercial Rate" must be requested on all occasions.

Only the single rate for lodging is reimbursable. If you are accompanied by another individual not on official Department of Health and Human Services business, you will be responsible for all charges in excess of the appropriate single rate.

For in-state travel every effort should be made to reserve a room which does not exceed the maximum in-state lodging rate (currently \$70.00 plus tax). The Department will assist you, if requested, in obtaining proper lodging. There is no maximum out-of-state lodging rate at this time, but the Department requests that you seek the most reasonable rate possible.

The complete contract, including the 2009 - 2011 Workplan, is on file with the City Clerk.