

**LOCAL PUBLIC AGENCY (LPA)
FINANCIAL MANAGEMENT SYSTEMS CERTIFICATION**

Name of Local Public Agency: _____ City of Lincoln _____

Date: _____

The above-named local public agency (LPA) certifies that the financial management systems and procedures used by them meet all requirements set forth by the Nebraska Department of Roads (NDOR) and the Federal Highway Administration (FHWA), and are sufficient to satisfy all applicable financial management system standards set forth in 49 CFR Part 18, Uniform Administrative Requirements for Grants & Cooperative Agreements to State & Local Governments, and all the requirements set out on the attachment to this certification document.

By signing this document, the above-named LPA certifies that the local systems and procedures provide an accurate representation of the financial transactions associated with Federal-aid projects, and that financial records are maintained for subsequent audit purposes. In the event the LPA determines that a financial transaction is not accurately shown on the LPA's financial records, the LPA agrees to notify the NDOR and FHWA and disclose and correct the details of that financial transaction. Further, if it is determined that the LPA's systems are no longer compliant with all requirements of the first paragraph of this certification then the LPA will modify their system(s) to make them compliant and submit a new certification to NDOR.

The person signing below hereby certifies that he or she is duly authorized to sign this document and that the statements contained herein are true and correct to the best of his or her knowledge and belief. This certification is submitted with an attached resolution of the governing board or council of the LPA authorizing the following individual to sign this document.

LPA's Authorized Representative

(Print Name) (Signature) (Date)
Director of Finance Department

STATE OF NEBRASKA)

)ss.

COUNTY OF _____)

Subscribed, sworn to and acknowledged before me by _____,

this day _____ day of _____, 2009

SEAL

Signature of Clerk or Notary Public

NDOR conditionally accepts this certification pending successful completion of an audit by NDOR verifying the statements contained herein.

NDOR _____
Controller Division Head Date

NDOR _____
Local Projects Division Head Date

LOCAL PUBLIC AGENCY (LPA)
FINANCIAL MANAGEMENT SYSTEMS CERTIFICATION
ATTACHMENT

Name of Local Public Agency: _____ City of Lincoln _____

Date: _____

Additional Financial Management System Requirements

A. The LPA is responsible for maintaining an adequate financial management system and will immediately notify the NDOR when the LPA can no longer comply with the requirements established below.

B. The LPA's financial management system shall provide for:

Financial Reporting: The LPA must maintain accurate, current and complete disclosure of the results of the financial audits of Federal financially-assisted activities in conformity with generally accepted principles of accounting, and reporting in a format that is in accordance with the financial reporting requirements of the Federal-aid program.

Accounting Records: The LPA must maintain records that adequately identify the source and application of funds for Federal financially-assisted activities. These records must contain information pertaining to Federal financial assistance and authorizations, project expenditures to date and the project funds remaining and available to pay for future expenditures. The LPA agrees to grant NDOR and FHWA access to these records immediately upon request.

Internal Control: The LPA must maintain effective internal and accounting controls over all funds, property and other assets. The LPA shall adequately safeguard all such assets and assure that they are used solely for authorized purposes.

Budget Control: The LPA will maintain records for Federal financial assistance that compares actual expenditures or outlays with budgeted amounts. Financial information must be related to performance and productivity data including the development of unit cost information.

Allowable Cost: The LPA must have procedures for determining whether costs are reasonable, allowable, and allocable; consistent with State and Federal requirements.

Source Documentation: The LPA must maintain, or cause to be maintained, the source documentation for its accounting records.

C. The NDOR will periodically review the adequacy of the financial management system of any applicant for financial assistance, as part of a pre-award review or at any time during the Federal-aid project. If NDOR determines that the LPA's accounting system does not meet the standards described in paragraph B above, the NDOR will require remedial action by the applicant to maintain eligibility for federal assistance. Failure to comply with any requirements imposed by the NDOR may result in sanctions as identified in Chapter 15 of the LPA Guidelines Manual.