

SUMMIT COUNTY HEALTH DISTRICT (SCHD)
SUBCONTRACTOR REPORTING PROCEDURES
Effective March 28, 2014
Updated October 26, 2015

In an effort to standardize subcontractor reporting procedures across all ODH grant programs and ensure procedures applied are consistent with those required by federal, state and local rules and regulations, SCHD is implementing the following changes to subcontractor reporting requirements effective March 28, 2014. The following applies to all funds passed through the Summit County Health District.

Program Expenditure Reports

Expenditure reports are to be submitted utilizing the attached "Subcontractor Certified Expenditure Report" form (Attachment A). Subcontractors are to submit expenditure reports quarterly, unless otherwise indicated in the Program Agreement. Expenditure reports are due within 15 calendar days following the end of the reporting period.

The information in the expenditure report must reflect the subcontractor's accounting records and all expenditures must be made in accordance with the approved project budget. Expenses should be categorized according to the guidelines provided in the Ohio Department of Health Grants Administration Policies and Procedures Manual (OGAPP) available at <http://www.odh.ohio.gov/about/grants/grants.aspx> . Travel and per diem costs are subject to the reimbursement rates established by the State of Ohio Office of Budget and Management (<http://obm.ohio.gov/TravelRule/default.aspx>)

Supporting documentation must accompany expenditure reports for all non-personnel expenses (i.e., program supplies, travel, printing, equipment). For personnel paid with project funds, the subcontractor must be able to produce records substantiating time and activity, upon demand by SCHD (in the case of a site visit or audit, for example.) Such time-and-effort records need not be submitted with expense reports, however.

Examples of appropriate supporting documents for "Other Direct Costs" include copies of invoices, travel logs, cancelled checks and/or payment receipts.

Payments will be made following review and approval of the expenditure report by the designated Project Director at SCHD. Failure to utilize the required forms and/or provide the required supporting documents may result in payment delays.

The fourth quarter expenditure report will be considered by SCHD as an interim final expense report. The fourth quarter expense report must include all expenses to date. If there are outstanding obligations at the end of the fourth quarter (items obligated during the grant period but not yet paid), the attached "Outstanding Obligations" form must accompany the fourth quarter report (Attachment B). If outstanding obligations are indicated on the fourth quarter expenditure report, a final report must be completed within 45 days after the end of the program period. All outstanding obligations must be liquidated with 45 days to be eligible for reimbursement.

Budget Revisions

A budget revision may be submitted to modify an existing program budget by completing the attached "Subcontractor Request for Budget Revision" form (Attachment C). A budget revision should be submitted if moving greater than 10% of the total subcontractor budget between cost categories or increasing/decreasing the budget for any reason. All budget revision requests will be reviewed by the designated Project Director within 14 days of receipt and a notice of approval or reason for disapproval will be sent to the subcontractor shortly thereafter.

Equipment

Items having an initial per unit value of \$1,000 or more are considered equipment. Subcontractors must submit a "Subcontractor Inventory Report" detailing any equipment purchased with program funds along with the final expenditure report for the grant year (Attachment D). The inventory report should only include items purchased during the current grant year. The total on the inventory report must match the total year-to-date expenditures reported under equipment on the final expenditure report.

When equipment is no longer needed for the purpose for which purchased, either during the period of support or after, the agency must notify the SCHED Project Director in writing. The subcontractor must include in this notice its intended use of the equipment.

Unless otherwise directed by SCHED, the subcontractor may use the equipment in other programs or programs currently or previously funded by the state or federal government.

Programmatic Reporting

Subcontractors are required to submit performance reports to SCHED on the programmatic status of each grant. Program performance reports provide an indication of how the subcontractor is accomplishing program goals. Program reports are to be submitted according to the timeline outlined in the Program Agreement in the format prescribed by the Project Director. Site visits may be made by SCHED to review program accomplishments, management, control systems, and to provide such technical assistance as required. The subcontractor should inform the Project Director at SCHED in writing of any events that significantly impact program activity as soon as they are known. The subcontractor should also notify the Program Director of any favorable developments, which enable meeting time schedules or goals sooner or at a lower cost than anticipated or producing more beneficial results than originally projected.

Audit Requirements

Subcontractors are required to comply with audit requirements. Periodic independent audits are required of all subgrant programs supported in whole or in part with state or federal funds. The audits are required annually, unless an election has been made to have a financial or program specific audit performed every two years. A two year audit must cover both years.

Subcontractors must submit a single audit report that meets the requirements as provided in Title 2 of the Code of Federal Regulations (CFR) Part 200 (commonly referred to as the "OMB Omni-Circular") to SCHED within 30 days of receipt of the audit report, but no later than 9 months after the end of the subcontractor's fiscal year. The audit report should be mailed to: Fiscal Officer, Summit County Health District, 1867 West Market Street, Akron, Ohio 44313.