

PROVISIONS OF GRANT ASSURANCES

Applicability: This section is applicable to all subrecipients who receive funding from the Division of Public and Behavioral Health (DPBH). The subrecipient agrees to abide by and remain in compliance with the following:

1. 2 CFR 200 -Uniform Requirements, Cost Principles and Audit Requirements for Federal Awards.
2. 45 CFR 96 - Block Grants as it applies to the subrecipient and per Division policy.
3. 42 CFR 54 and 42 CFR 54A Charitable Choice Regulations Applicable to States Receiving Substance Abuse Prevention & Treatment Block Grants & / or Projects for Assistance in Transition from Homelessness.
4. NRS 218G - Legislative Audits.
5. NRS 458 - Abuse of Alcohol & Drugs.
6. NRS 616 A through D Industrial Insurance.
7. GAAP - Generally Accepted Accounting Principles and/or GAGAS Generally Accepted Government Auditing Standards.
8. GSA - General Services Administration for guidelines for travel.
9. The Division of Public and Behavioral Health, Bureau of Behavioral Health Wellness and Prevention Policies and guidelines.
10. State Licensure and certification
 - a. The Subrecipient is required to be in compliance with all State licensure and/or certification requirements and Division criteria.
11. The Subrecipient's commercial general or professional liability insurance shall be on an occurrence basis and shall be at least as broad as ISO 1996 form CG 00 01 (or a substitute form providing equivalent coverage); and shall cover liability arising from premises, operations, independent Sub- grantees, completed operations, personal injury, products, civil lawsuits, Title VII actions, and liability assumed under an insured contract (including the tort liability of another assumed in a business contract).
12. To the fullest extent permitted by law, Subrecipient shall indemnify, hold harmless and defend, not excluding the State's right to participate, the State from and against all liability, claims, actions, damages, losses, and expenses, including, without limitation, reasonable attorneys' fees and costs, arising out of any alleged negligent or willful acts or omissions of Subrecipient, its officers, employees and agents.
13. The subrecipient shall provide proof of workers' compensation insurance as required by Chapters 616A through 616D inclusive Nevada Revised Statutes at the time of their certification.
14. The subrecipient agrees to be a "tobacco, alcohol, and other drug free" environment in which the use of tobacco products, alcohol, and illegal drugs will not be allowed.
15. The subrecipient will report within 24 hours the occurrence of an incident, following Division policy, which may cause imminent danger to the health or safety of the clients, participants, staff of the program, or a visitor to the program, per NAC 458.153 3(e).
16. The subrecipient is required to maintain a Central Repository for Nevada Records of Criminal History and ensure FBI background checks have occurred every 3 to 5 years on all staff, volunteers, and consultants occupying clinical and supportive roles, if the subgrantee serves minors with funds awarded through this sub-grant.
17. Application to 211 - As of October 1, 2017, the Subrecipient will be required to submit an application to register with the Nevada 211 system.
18. The Subrecipient agrees to fully cooperate with all Bureau of Behavioral Health Wellness and Prevention sponsored studies including, but not limited to, utilization management reviews, program compliance monitoring, reporting requirements, complaint investigations, and evaluation studies.

19. The Subrecipient must be enrolled in System Award Management (SAM) as required by the Federal Funding Accountability and Transparency Act.
20. The Subrecipient acknowledges that to better address the needs of Nevada, funds identified in this sub-grant may be reallocated if ANY terms of the sub-grant are not met, including failure to meet the scope of work. The Division may reallocate funds to other programs to ensure that gaps in service are addressed.
21. The Subrecipient acknowledges that if the scope of work is NOT being met, the Subrecipient will be provided a chance to develop an action plan on how the scope of work will be met and technical assistance will be provided by Division staff or specified sub-contractor. The Subrecipient will have 60 days to improve the scope of work and carry out the approved action plan. If performance has not improved, the Division will provide a written notice identifying the reduction of funds and the necessary steps.
22. "The Subrecipients will NOT expend Division funds, including the Substance Use Prevention, Treatment, and Recovery Services (SUPTRS) Block Grant and Community Mental Health Services Block Grant Funds for any of the following purposes: a. To purchase or improve land: purchase, construct, or permanently improve, other than minor remodeling, any building or other facility; or purchase major medical equipment. b. To purchase equipment over \$1,000 without approval from the Division. c. To satisfy any requirement for the expenditure of non-federal funds as a condition for the receipt of federal funds. d. To provide in-patient hospital services. e. To make payments to intended recipients of health services. f. To provide individuals with hypodermic needles or syringes so that such individuals may use illegal drugs, unless the Surgeon General of the Public Health Service determines that a demonstrated needle exchange program would be effective in reducing drug use and there is no substantial risk that the public will become infected with the etiologic agent for AIDS. g. To provide treatment services in penal or correctional institutions of the State.
23. Failure to meet any condition listed within the sub-grant award may result in withholding reimbursement payments, disqualification of future funding, and/or termination of current funding.
24. Failure to enter data on a monthly basis in the Web Infrastructure for Treatment Services data (WITS) system, the Treatment Episode Data Set (TEDS) system, Government Performance and Results Act (GPRA), may result in result in withholding reimbursement payments, disqualification of future funding, and/or termination of current funding.
25. Additionally, failure to submit any ad hoc reports requested in between set reporting periods may result in result in result in withholding reimbursement payments, disqualification of future funding, and/or termination of current funding.
26. Applicants must comply with state fiscal and program on site monitors of programs for prevention, treatment and recovery service providers.

Audit Requirements

Title 2 of the Code of Federal Regulations (2 CFR), Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards requires that all non-federal entities that expend **\$750,000 or more in all federal awards during their fiscal year must have a Single or Program Specific Audit conducted for that fiscal year.** In addition to the federal requirement, it is the policy of the State of Nevada, Department of Health and Human Services, Bureau of Behavioral Health Wellness and Prevention, Bureau of Behavioral Health, Prevention and Treatment to require all sub-recipients that expend \$750,000 or more in combined federal and state funds during their fiscal year to have a **Limited Scope Audit** conducted for that fiscal year.

Should the sub-recipient **expend less than \$750,000 in combined federal and state funds in their fiscal year, the sub-recipient must issue a Year-End Financial Report completed for that fiscal year.** See the [Division Audit policy](#).

Single or Program Specific Audit

27. The Single or Program Specific Audit must be performed in accordance with all governing requirements of [2 CFR Part 200, Sub Part F-Audit Requirements](#).

Limited Scope Audits

28. The auditor must: a. Perform an audit of the financial statement(s) for the federal program in accordance with Generally Accepted Government Auditing Standards (GAGAS); b. Obtain an understanding of internal controls and perform tests of internal controls over the federal program consistent with the requirements for a federal program; c. Perform procedures to determine whether the auditee has complied with federal and State statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on the federal program consistent with the requirements of federal program; d. Follow up on prior audit findings, perform procedures to assess the reasonableness of the summary schedule of prior audit findings prepared by the auditee in accordance with the requirements of 2 CFR Part 200, §200.511 Audit findings follow-up, and report, as a current year audit finding, when the auditor concludes that the summary schedule of prior audit findings materially misrepresents the status of any prior audit finding; e. And, report any audit findings consistent with the requirements of 2 CFR Part 200, §200.516 Audit findings.
29. The auditor's report(s) may be in the form of either combined or separate reports and may be organized differently from the manner presented in this section.
30. The auditor's report(s) must state that the audit was conducted in accordance with this part and include the following: a. An opinion as to whether the financial statement(s) of the federal program is presented fairly in all material respects in accordance with the stated accounting policies; b. A report on internal control related to the federal program, which must describe the scope of testing of internal control and the results of the tests; c. A report on compliance which includes an opinion as to whether the auditee complied with laws, regulations, and the terms and conditions of the awards which could have a direct and material effect on the program; and d. A schedule of findings and questioned costs for the federal program that includes a summary of the auditor's results relative to the federal program in a format consistent with 2 CFR Part 200, §200.515 Audit reporting, paragraph (d)(1), and findings and questioned costs consistent with the requirements of 2 CFR Part 200, §200.515 Audit reporting, paragraph (d)(3).
31. The Limited Scope Audit Report must be submitted to the Division within the earlier of thirty (30) calendar days after receipt of auditor's report(s), or nine (9) months after the end of the audit period. If the due date falls on a Saturday, Sunday, or Federal holiday, the reporting package is due the next business day. The Audit Report must be sent to: The Bureau of Behavioral Health Wellness and Prevention Attn: SAPTA 4126 Technology Way, Second Floor Carson City, NV 89706.

Year-End Financial Report

32. The non-federal entity must prepare financial statements that reflect its financial position, results of operations or changes in net assets, and, where appropriate, cash flows for the fiscal year.

33. The non-federal entity financial statements may also include departments, agencies, and other organizational units.
34. Year-End Financial Report must be signed by the Chief Executive Officer (CEO) or Chairman of the Board.
35. The Year-End Financial Report must identify all organizational revenues and expenditures by funding source and show any balance forward onto the new fiscal year as applicable.
36. The Year-End Financial Report must include a schedule of expenditures of federal and State awards. At a minimum, the schedule must: a. List individual federal and State programs by agency and provide the applicable federal agency name. b. Include the name of the pass-through entity (State Program). c. Must identify the CFDA number as applicable to the federal awards or other identifying number when the CFDA information is not available. d. Include the total amount provided to the non-federal entity from each federal and State program.
37. Comply with State fiscal on-site monitor.
38. The Year-End Financial Report must be submitted to the Division ninety (90) days after fiscal year end at the following address: The Bureau of Behavioral Health Wellness and Prevention Attn: SAPTA 4126 Technology Way, Second Floor Carson City, NV 89706.

Amendments

39. The Division of Public and Behavioral Health policy is to allow no more than 10% flexibility within the approved Scope of Work budget line items. Notification of such modifications must be communicated in writing to the Bureau of Behavioral Health Wellness and Prevention prior to submitting any request for reimbursement for the period in which the modification affects. Notification may be made via e-mail.
40. For any budgetary changes that are in excess of 10% of the total award, an official amendment is required. Requests for such amendments must be made to the Bureau of Behavioral Health Wellness and Prevention in writing.
41. Any expenses that are incurred in relation to a budgetary amendment without prior approval are unallowable.
42. Any significant changes to the Scope of Work over the course of the budget period will require an amendment. The assigned program analyst can provide guidance and approve all Scope of Work amendments.
43. The Subrecipient acknowledges that requests to revise the approved sub-grant must be made in writing using the appropriate forms and provide sufficient narrative detail to determine justification.
44. Final changes to the approved sub-grant that will result in an amendment must be received 60 days prior to the end of the sub-grant period (no later than April 15 for State funded grants and July 15 for federal funded grants). Amendment requests received after the 65-day deadline will be denied.

Agreed to:

Signature: _____

Date:

Printed Name:

Title: