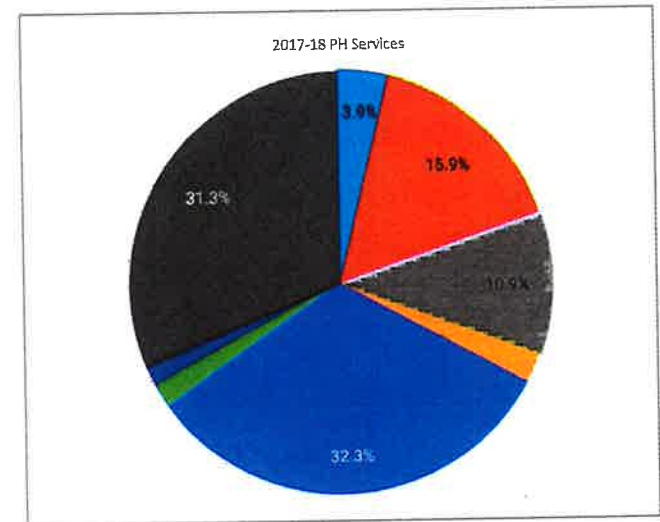


2017-18	Services	Jan 2018	Feb 2018	Mar 2018	April 2018
Environmental Health		136	34	15	9
Immunizations		559	49	72	24
Reproductive Health		383	27	24	11
Safe Drinking Water		83	7	7	4
SBHC		1,137	163	144	134
STD's		62	1	2	2
CD		57	8	4	6
TB		2	0	0	0
WIC		1,100	92	92	90
2017-18 Total PH Services		3,519	381	360	280

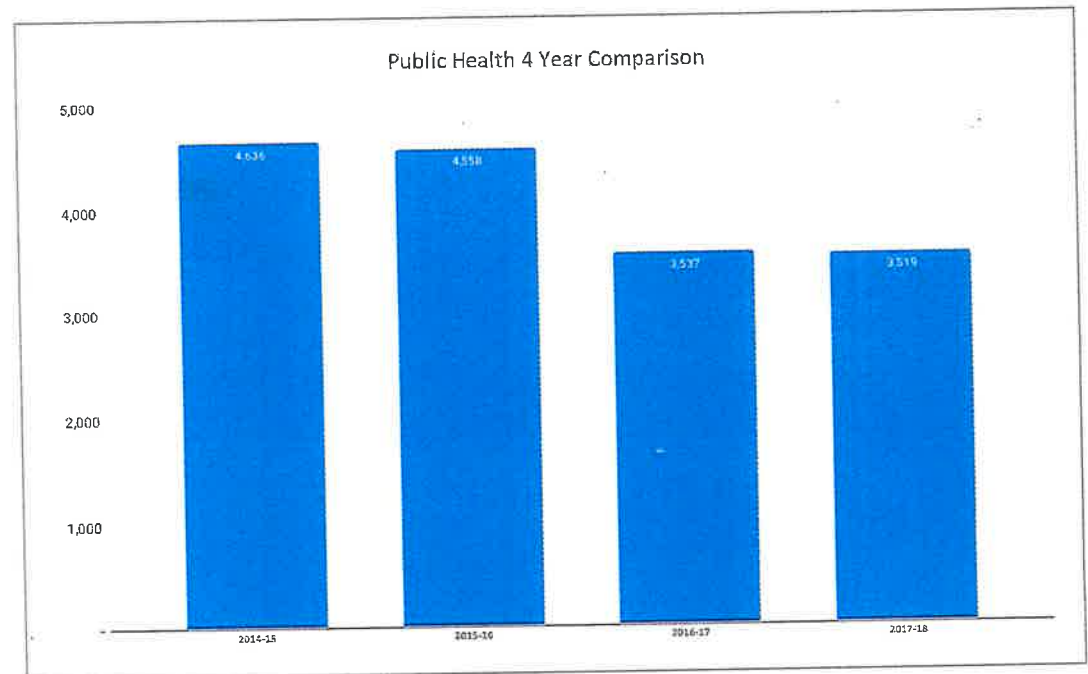


2014-15	Services	Revised
Environmental Health	354	418
Immunizations	2,700	1,281
Reproductive Health	1,88	580
Safe Drinking Water	3	33
SBHC	112	820
STD's	141	47
CD		52
TB		0
WIC	485	1405
2014-15 Total PH Services	3,988	4,636

2015-16	Services	Revised
Environmental Health	759	306
Immunizations	1,100	1069
Reproductive Health	700	624
Safe Drinking Water	50	30
SBHC	244	1264
STD's	780	53
CD		56
TB	3	3
WIC	1,900	1,154
2015-16 Total PH Services	5,536	4,558

2016-17	Services	Revised
Environmental Health	810	63
Immunizations	2,200	812
Reproductive Health	400	501
Safe Drinking Water	61	49
SBHC	540	844
STD's	258	43
CD		31
TB	1	1
WIC	1,763	999
2016-17 Total PH Services	6,033	3,537

2014-15	4,636
2015-16	4,558
2016-17	3,537
2017-18	3,519





Curry County		Policies and Procedures	
Subject:	Subrecipient Monitoring Policy and Plan		
Effective Date:	April 1, 2019	Revised Date:	May 1, 2019
Approved By:		Signature:	

PURPOSE:

In accordance with state statutes and guidance from the Oregon Health Authority, Curry County Board of Commissioners establishes a subrecipient monitoring action plan to include: a standardized subrecipient risk analysis, subrecipient monitoring plan, and an official policy for monitoring subrecipients.

POLICY:

It is the policy of Curry County to administer subawards consistent with the requirements of the Oregon Health Authority and Office of Management and Budget (OMB) federal regulation 2 CFR part 200 “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards”, and in accordance with State policies, the applicable sponsor regulations, and the terms and conditions of the Prime Award. As the Prime Recipient, the County remains responsible for the management of funds and meeting performance goals when issuing Subawards.

As a recipient of federal sponsored awards, Curry County must comply with the Office of Management and Budget federal regulation 2 CFR part 200 “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” and any future applicable circulars. In addition, Curry County must comply with the Subrecipient monitoring requirements specifically contained in the following:

1. 31 USC 7502(f)(2)(B) (Single Audit Act Amendments of 1996 (Pub. L. No. 104-156)), which directs that each Prime Recipient is responsible for monitoring its Subrecipient’s use of federal funds;
2. 2 CFR part 200 (§__.331, §__.505) which dictates sanctions on entities which do not comply with Single Audit requirements, requires Prime Recipients to provide CFDA numbers and titles to Subrecipients, and requires Prime Recipients to advise Subrecipients of the award requirements and monitor the activities of the Subrecipient;
3. 2 CFR part 200 (§__.331), which requires that Prime Recipients monitor Subawards for auditing requirements.
4. program legislation;

5. 2 CFR parts 25 and 170, which requires Subrecipient to obtain a DUNS and SAM registration, and requires Prime Recipient to complete FFATA reporting for Subawards;
6. and 48 CFR parts 4, 42, and 52, which set forth the FAR contracting requirements;
7. Federal awarding agency regulations;
8. The terms and conditions of the award.

As a condition of award acceptance, the County is obligated to monitor the work of any Subrecipients, including ongoing verification of the following:

1. That the Subrecipient's Scope of Work is completed in a timely and satisfactory manner;
2. That sufficient progress is accomplished in the Subrecipient's Scope of Work in relation to the invoices submitted;
3. That costs included in the Subrecipient's invoices are reasonable, allowable, allocable, and properly documented;
4. That Subrecipient invoices are submitted in a timely manner and that invoices are accurate.

In addition, the County must ensure that Subrecipients meet the audit requirements in CFR part 200 and use funds in accordance with applicable laws, regulations and terms of the award.

PROCEDURE:

Principal Investigator (PI) (County Commissioner) Responsibilities:

1. The PI must review technical performance reports or other specified deliverables in a timely manner. Any issues must be documented, investigated, resolved, and the documentation retained in the Department's files.
2. The PI and Fiscal Officer and/or Departmental Administrator are responsible for formally requesting Subaward agreements and amendments by completing and sending the Subaward Request Form to BOC. Anytime an action needs to be made on a Subaward, a Subaward Request Form will need to be submitted.
3. The PI and/or Fiscal Officer must ensure that the final technical report and final invoice from the Subaward is received within the timeframe specified in the Subaward.
4. The PI must verify for each invoice that the work is completed in a satisfactory manner and there is adequate progress compared to costs incurred.
5. The Fiscal Officer must review each Subrecipient invoice for the following and retain documentation of this review in the Department's files:
 - a. Costs are reasonable, accurate, allowable, allocable, and properly documented.
 - b. Costs on a cost-reimbursable project have been charged based upon actual expenses, rather than an allocation of the budget. (For example, billing exactly 1/12 of the budget per month is usually not allowable.)
 - c. F&A costs have been calculated correctly.
 - d. Cost-sharing requirements are being met and reported regularly throughout the life of the Subaward.
 - e. Cost-reimbursable invoices identify current period and cumulative expenses.

- f. Fixed price invoices identify deliverables/tasks which are being billed, award amount for each deliverables/tasks, and timeline/due dates (if any) for the deliverables/tasks.
6. Fiscal Officers must request the Subrecipient to provide clarification of charges that appear unreasonable, unallocable, unallowable, or unclear. In addition, Fiscal Officers may request detailed support for selected invoiced charges from the Subrecipient. Examples of detailed justifications or documentation that may be requested are: payroll records, copies of paid invoices, description of services rendered by consultant that are paid by Subrecipient, and details of incurred travel charges. For any costs determined to be unallowable, Fiscal Officers must notify the Subrecipient of the disallowance and request a revised invoice with the disallowed expenses removed. Fiscal Officers must also notify ORA staff of the disallowance.
7. If the Fiscal Officer or PI become aware of any issues of noncompliance with respect to the Subaward terms or if they become aware of an audit of the Subrecipient, they will immediately notify ORA staff of the noncompliance and/or audit to take appropriate action.
8. High-risk Subrecipients may be contractually obligated to provide detailed documentation of charges. The PI and Fiscal Officer must review all required additional documentation prior to invoice approval. All high-risk Subrecipients will require additional monitoring from the PI and Fiscal Officer.
9. Discretionary Audits of Subrecipients is an acceptable monitoring procedure under federal regulations; however, Departments should contact the ORA office before initiating discretionary audits. Formal audits of a Subrecipient are typically initiated outside of the County.
10. In the event that the Sponsor requires an audit of a Subaward provided by Curry County, the department is responsible for the cost of this audit. If allowable or required by the Sponsor, the cost of the Subrecipient audit can be included in the budget.

County Legal Department Responsibilities:

1. Prior to issuing a federal or federal pass-through Subaward, the Legal Department will be responsible for the following:
 - a. Legal shall complete Curry County Subrecipient Risk Analysis to determine any measures necessary to appropriately monitor the Subrecipient. These may include additional monitoring procedures, additional contract language or inclusion of special terms and conditions.
2. Legal shall verify whether the Subrecipient has completed a Single Audit when a risk assessment is completed.
3. Legal shall confirm that Subrecipient has a DUNS number.
4. Legal will include in the Subaward the necessary terms and conditions from the Prime Award, and will also include the CFDA Number and title for any federal or federal pass-through Subaward. Other identifying information will be included when the CFDA information is unavailable.

5. Legal will inform the Principal Investigator and Fiscal Officer of the additional terms and conditions included in the Subaward or other appropriate actions for high-risk Subrecipients.
6. Legal will provide the PI and Fiscal Officer a copy of the fully executed Subaward.
7. Legal will maintain documentation regarding ongoing risk analysis of Subrecipients.

Subrecipient Monitoring Action Plan

Activities:

1. One commissioner sits on CCH Board of Directors
2. CCH submit annual audit to County Finance and Board of Commissioners (BOC)
3. Quarterly meetings between County Finance and CCH CFO
4. CCH present key performance indicators (KPI) to County BOC each quarter
5. Public Health Administrator to submit an annual program report to County BOC
 - a. Report on Scope of Work Progress

APPENDIX A

Standardized Subrecipient Risk Analysis Tool

Curry County Subrecipient Risk Assessment Worksheet

Subrecipient Name: _____
 Prime Sponsor: _____
 Subaward #: _____

Date: _____
 Primary Investigator: _____
 Risk Level Assigned: _____

Criteria	Low Risk	Medium Risk	High Risk	Weight	Assessment	Weighted	Notes
Foreign vs. Domestic	U.S. Based	Canada, US territories	All other international locations/	4		0	
Maturity of Subrecipient Organization	Mature (more than 10 years)	Mature but not research oriented, or research oriented but not mature	Start-up, no fiscal controls in place yet	4		0	
Organization Type	Non-profit organization		Private for-profit company	4		0	
Award Type	Grants	Cooperative agreements or contracts	Awards in which subawardees will sub out some or all of funds	4		0	
Amount/Percentage of Subgrant/Subcontract	Lower funding levels or percentage of total funds allocated to subrecipient	Funding allocated to subrecipient is a large part of the total award (25 - 49%)	Funding level >\$500K or >49% of award	3		0	
Accounting System Established	System has been approved (existing OMB single audit is an indicator)	System less qualified to handle large amounts of federal money (Financial audit conducted but no OMB single audit)	No systems are in place or systems are new	2		0	
Procurement Systems	Strong internal controls and/or follows OMB procurement guidelines	Has internal controls	Ad hoc or lacking internal controls	2		0	
OMB Single Audit or Audit Report on File	Has annual OMB single audit	Has annual third-party financial audit	Has not had an annual financial audit	2		0	
Prior Experience working with county	Previous positive experience	Previous experience limited or had minor concerns	New subrecipient or previous negative experience	2		0	
Locations of Work	Work occurs in adequate, established space at subrecipient's facility	Some work done at county facilities	Work required to occur on county property	2		0	
Potential for conflict of interest	No existing personal relationship to county	Personal investment/relationship with subrecipient	Personal or relative owned business	3		0	
Deliverables and Scope of Work	Report only - easily met objectives	Possibility of change in scope or collaborative work scope	Tangible products, deliverables necessary in order to achieve project success	4		0	
Special considerations: up to 20 points							
Total Risk Score:						0	

Risk Level Assignment & Action (circle risk level assigned)

Low 0 - 20	No action necessary
Medium 21 - 40	As appropriate, require detailed invoicing from subrecipient, BOC Signature Required
High 41 - 60	As appropriate, seek guidance county legal, finance, and BOC on complex contract or compliance issues and the additional monitoring that should be put in place such as more detailed invoices, more frequent/detailed financial and/or programmatic reporting, etc. including how and by whom the monitoring will be done. Requires BOC signature.

General Instructions:

- * Risk analysis assessment procedures must be applied each time a new subaward is issued and may be applied if a modification is made to an existing award.
- * The weighted score will determine actions required.
- * Current reports are considered each time the procedure is applied.

Reviewer's Initials: _____

Date: _____

BOC Signature _____

Signature required for medium or high risk subrecipients only

Date: _____

Adapted from University of Wisconsin

[Link to spreadsheet](#)

APPENDIX B

Definitions

CFDA Number: The Catalog of Federal Domestic Assistance number, which identifies the funding program for federal assistance awards.

DUNS Number: The Data Universal Numbering System (DUNS) number which is a unique nine-digit identification number provided by the company Dun & Bradstreet.

FAR: The Federal Acquisition Regulation clauses that are applicable to federal contracts.

FFATA Reporting: The Federal Funding Accountability and Transparency Act which requires Prime Recipients to report Subawards.

2 CFR Part 200: An OMB publication in the Code of Federal Regulations entitled “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.”

Prime Award: The award mechanism for the direct recipient of sponsored project funds.

Pass-through Entity (Prime Recipient): The direct recipient of sponsored project funds.

SAM: The System for Award Management, in which an entity must be registered if it wishes to do business with the federal government under contracts, grants, cooperative agreements or other forms of federal financial assistance.

Scope of Work: A document that captures and defines work activities, deliverables and timelines for work to be completed under a sponsored project.

Sponsor: The funding agency for sponsored project funds.

Subrecipient: The recipient of sponsored project funds from a Pass-through Entity.

Subaward:

- performance is measured against the objectives of the federal program
- has responsibility for programmatic decision making
- is responsible for adherence to applicable Federal compliance requirements
- does not provide goods or services for the program
- is usually another higher education institution, hospital, or other non-profit organization

Contractor (Vendor):

- provides goods and services within normal business operations
- provides similar goods or services to many different purchasers
- operates in a competitive environment
- provides goods or services ancillary to the Federal program
- is not subject to the compliance requirements of the Federal program



Discussion regarding the Curry County Local Public Health Program

Curry Community Health

**Curry County
Subrecipient Risk Assessment Worksheet**

Subrecipient Name: _____
 Prime Sponsor: _____
 Subaward #: _____

Date: _____
 Primary Investigator: _____
 Risk Level Assigned: _____

Criteria	Low Risk	Medium Risk	High Risk	Weight	Assessment 0 = Low 1 = med 2 = high	Weighted Score	Notes
Foreign vs. Domestic	U.S. Based	Canada, US territories	All other international locations	4		0	
Maturity of Subrecipient Organization	Mature (more than 10 years)	Mature but not research oriented, or research oriented but not mature	Start-up, no fiscal controls in place yet	4		0	
Organization Type	Non-profit organization		Private for-profit company	4		0	
Award Type	Grants	Cooperative agreements or contracts	Awards in which subawardees will sub out some or all of funds	4		0	
Amount/Percentage of Subgrant/Subcontract	Lower funding levels or percentage of total funds allocated to subrecipient (<25%)	Funding allocated to subrecipient is a large part of the total award (25 - 49%)	Funding level >\$500K or >49% of award	3		0	
Accounting System Established	System has been approved (existing OMB single audit is an indicator)	System less qualified to handle large amounts of federal money (Financial audit conducted but no OMB single audit)	No systems are in place or systems are new	2		0	
Procurement Systems	Strong internal controls and/or follows OMB procurement guidelines	Has internal controls	Ad hoc or lacking internal controls	2		0	
OMB Single Audit or Audit Report on File	Has annual OMB single audit	Has annual third-party financial audit	Has not had an annual financial audit	2		0	
Prior Experience working with county	Previous positive experience	Previous experience limited or had minor concerns	New subrecipient or previous negative experience	2		0	
Locations of Work	Work occurs in adequate, established space at subrecipient's facility	Some work done at county facilities	Work required to occur on county property	2		0	
Potential for conflict of interest	No existing personal relationship to county	Personal investment/relationship with subrecipient	Personal or relative owned business	3		0	
Deliverables and Scope of Work	Report only - easily met objectives	Possibility of change in scope or collaborative work scope	Tangible products, deliverables necessary in order to achieve project success	4		0	
Special considerations: up to 20 points							
Total Risk Score:						0	

Risk Level Assignment & Action (circle risk level assigned)

Low 0 - 20	No action necessary
Medium 21 - 40	As appropriate, require detailed invoicing from subrecipient. BOC Signature Required
High ≥ 41	As appropriate, seek guidance county legal, finance, and BOC on complex contract or compliance issues and the additional monitoring that should be put in place such as more detailed invoices, more frequent/detailed financial and/or programmatic reporting, etc. Including how and by whom the monitoring will be done. Requires BOC signature.

General Instructions:

- * Risk analysis assessment procedures must be applied each time a new subaward is issued and may be applied if a modification is made to an existing award.
- * The weighted score will determine actions required.
- * Current reports are considered each time the procedure is applied.

Reviewers Initials: _____

Date: _____

BOC Signature _____

Date: _____

Signature required for medium or high risk subrecipients only

Background

PART 1

- On 2/1/13, Curry County transferred Public Health and Behavioral Health to CCH with a “Transfer Agreement”.
- By mid-2014 the State of Oregon required Oregon Counties to maintain the “Public Health Authority” when subcontracting for Public Health Services with an external provider. CCH and the County were on the fourth revision of the “Transfer Agreement” by the time this issue was processed.
- The next impactful change required Oregon Counties to contract directly with the State of Oregon for Environmental Health (EH). CCH and the County met the requirement and this transition caused an approximate loss of \$75,000 in revenue to CCH. The State of Oregon required that all EH funds be deposited with the County and the EH fines/fees were only to be used for EH. The “Transfer Agreement” had been modified so many times that it was no longer viable – the County and CCH developed new contract language and all parties signed and agreed to the terms.
- Following the transition of EH, the State of Oregon required Oregon Counties to directly provide Vital Statistics services. CCH and Curry County transitioned Vital Statistics and developed a staffing plan to support EH and Vital Statistics. The County hired one full time employee that is a “Public Health” employee with the principle responsibilities of being the Vital Statistics Registrar, collecting fees/fines for EH, supporting EH, and operating a Public Health Office in the County Annex.
- The State of Oregon eliminated “three-party” contracts and Oregon Counties were required to sign the PH Agreement with the State and then sub-contract to other providers as needed.

Background

PART 2

- Recently, the State of Oregon required each County with a sub-contractor (sub recipient) to develop policies for monitoring the sub-contractor. CCH is providing policy drafts for monitoring Curry County at the meeting today. CCH feels that this process will be fairly simple because of the relationship that already exists – a Curry County Commissioner has been on the CCH Board of Directors since CCH's inception and CCH has provided annual presentations to the Board of Commissioners at public meetings on the services provided.
- The required changes have had a significant administrative and financial impact on CCH. Overall, Public Health is under-funded and it is becoming increasingly difficult to continue our focus on service – we are administratively overwhelmed and CCH does not receive funding for the actual cost of administering the programs as a sub-contractor.
- As provided in our most recent presentation to Curry County, Public Health does not generate sufficient revenue to operate and CCH has been paying for the gap. FY 2016-17 actual loss of \$358,163.10; FY 2017-18 actual loss of \$383,354.88; and the current FY is budgeted at a loss of \$199,834.00. Over the past three years - \$941,351.98. CCH cannot continue to sustain these losses and has the following choices to discuss with Curry County Board of Commissioners:

- Option 1 – CCH reverses course and moves all services, assets (excluding \$500,000 for a 2-year period), and personnel to Curry County. All former CCH employees would become Curry County employees.
- Option 2 – Curry County provides financial support for Public Health, each year, directly to CCH. The State has previously discussed the potential of providing match funds to counties, but it will probably not occur during this next biennium (2019-2021).
- Option 3 – CCH surrenders the Public Health Programs to Curry County on June 30, 2020.

Thank
You

