



21<sup>st</sup> Century Community Learning Center Grant

**ACCESS**

All Children Cared for, Educated, Supported and Successful

**COMPLIANCE POLICIES**

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**By signing below, the board agrees to the compliance policies required by the State of New Hampshire. The board agrees to follow all the compliance policies in this binder.**

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Nick Raymond – President Date

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Colleen Duquette – Vice President Date

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Crystal Card – Secretary Date

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Kevin Erway – Treasurer Date

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Aaron Bittner – Board Member Date

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Missy Calderwood – Executive Director Date



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### **DAF-1. Allowability**

ACCESS is responsible for the efficient and effective administration of grant funds through the application of sound management practices. Such funds shall be administered in a manner consistent with all applicable Federal, State and local laws, the associated agreements/assurances, program objectives and the specific terms and conditions of the grant award.

**A. Cost Principles:** Except authorized by statute, costs shall meet the following general criteria in order to be allowable under Federal awards:

1. Be “necessary” and “reasonable” for proper and efficient performance and administration of the Federal awards:
  - a. To determine whether a cost is “reasonable”, consideration shall be given to”
    - Whether a cost is a type generally recognized ordinary and necessary for the operation of the organization or the proper and efficient performance of the Federal award;
    - The restraints or requirements imposed by such factors as sound business practices, arm’s length bargaining, Federal, State, local, tribal and other laws and regulations;
    - Market price for comparable goods or services for the geographic area;
    - Whether the individuals concerned acted in prudence in the circumstances considering their responsibilities; and
    - Whether the cost represents any significant deviation from the established practices or Board policy which may increase the expense. While Federal regulations do not provide specific descriptions of what satisfied the “necessary” element beyond its

inclusion in the reasonableness analysis above, whether a cost is necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the organization can demonstrate that the cost addresses an existing need and can prove it.

- b. When determining whether a cost is “necessary”, consideration may be given to whether:
    - The cost is needed for the proper and efficient performance of the grant program;
    - The cost is identified in the approved budget or application;
    - There is an educational benefit associated with the cost;
    - The cost aligns with identified needs based on results and findings from a needs assessment; and/or
    - The cost addresses program goals and objectives and is based on program data.
  - c. A cost is allocable to the Federal award if the goods or services involved are chargeable or assignable to the Federal award in accordance with the relative benefit received.
2. Conforms to any limitations or exclusions set forth as cost principles in part 2 CFR Part 200 or in the terms and conditions of the Federal award.
  3. Be consistent with policies and procedures.
  4. Be afforded consistent treatment. A cost cannot be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.
  5. Be determined in accordance with generally accepted accounting principles.
  6. Be representative of actual cost, net of all applicable credits or offsets. The term “applicable credits” refers to those receipts or reductions or expenditures that operate to offset or reduce expense items allocable to the Federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to/or received by the State relate to the Federal award, they shall be credited to the Federal award, either as a cost reduction or a cash refund, as appropriate.

7. Be not included as a match or cost-share, unless the specific Federal program authorizes Federal costs to be treated as such.
8. Be adequately documented:
  - a. In the case of personal services, the organization shall implement a system for personnel to account for time and efforts expended on grant funded programs to assure that only permissible personnel expenses are allocated;
  - b. In the case of other costs, all receipts and other invoice materials shall be retained, along with any documentation identifying the need and purpose for such expenditures if not otherwise clear.

**B. Selected Items of Costs:** The district shall follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E when charging these specific expenditures to a Federal grant.

When applicable, the organization staff shall check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, District and program specific rules, including the terms and conditions of the award, may deem a cost as unallowable and organization personnel shall follow those rules as well.

**C. Cost Compliance;** The organization shall require that grant program funds are expended and are accounted for consistent with the requirements of the specific program and as identified in the grant application. Compliance monitoring includes accounting for direct or indirect costs and reporting them as permitted or required by each grant.

**D. Determining Whether a Cost is Direct or Indirect:**

1. "Direct costs" are those costs that can be identified specifically with a particular final cost objective, such as Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

These cost may include; salaries and fringe benefits of employees working directly on a grant-funded project; purchased services contracted for performance under the grant; travel of employees working directly on a grant-funded project; materials, supplies, and equipment purchased for use on a specific grant; and infrastructure costs directly attributable to the program (such as long distance telephone calls specific to the program, etc).

2. "Indirect costs" are those that have been incurred for a common or joint purpose benefitting more than one (1) cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. Costs incurred for the same purpose in like circumstances shall be treated consistently as either direct or indirect costs.

These costs may include: general data processing, human resources, utility costs, maintenance, accounting, etc.

Federal education programs with supplement not supplant provisions must use a restricted indirect cost rate.

The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if **all** the following conditions are met:

- a. Administrative or clerical services are integral to a project or activity.
- b. Individuals involved can be specifically identified with the project or activity.
- c. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency.
- d. The costs are not also recovered as indirect costs.

Where a Federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap shall include all direct administrative charges as well as any recovered indirect charges. Effort should be given to identify costs as indirect costs whenever practical, but allocation of indirect costs may be used where not prohibited and where indirect cost allocation is approved ahead of time by NHDOE or the pass-through entity (Federal funds subject to 2 C.F.R. Part 200 pertaining to determining indirect cost allocation).

**E. Timely Obligations of Funds:** Obligations are orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or future period.

The following are examples of when funds are determined to be “obligated” under applicable regulations of the U.S. Department of Education:

When the obligation is for:

- Acquisition of property – on the date which the organization makes a binding written commitment to acquire the property.
- Personal services by an employee of the organization – when the services are performed.

- Personal services by a contractor who is not an employee of the organization on the date which the organization makes a binding written commitment to obtain the services.
- Public utility services – when the organization received the services.
- Travel – when the travel is taken.
- Rental of property – when the organization uses the property.
- A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 C.F.R. Part 200, Subpart E – Cost Principles on the first day of the projected period.

**F. Period of Performance:** All obligations must occur on or between the beginning and ending dates of the grant project. This period of time is known as the period of performance. The period of performance is dictated by statute and will be indicated in the Grant Award Notification (“GAN”). As a general rule, State-administered Federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, for many Federal education grants, the period of performance is twenty-seven (27) months. This maximum period includes a fifteen (15) month period of initial availability, plus a twelve (12) month period of carry over. For direct grants, the period of performance is generally identified in the GAN.

In the case of a State-administered grant, obligations under a grant may not be made until the grant funding period begins or all necessary materials are submitted to the granting agency, whichever is later. In the case of direct grant, obligations may begin when the grant is substantially approved, unless an agreement exists with the NHDOE or the pass-through entity to reimburse for pre-approval expense.

For both State-administered and direct grants, regardless of period of availability, the organization shall liquidate all obligations incurred under the award not later than forty-five (45) days after the end of the funding period unless an extension is authorized. Any funds not obligated within the period of performance or liquidated within the appropriate timeframe are said to lapse and shall be returned to the awarding agency. Consistently, the organization shall closely monitor grant spending throughout the grant cycle.

## **DAF-2. CASH MANAGEMENT AND FUND CONTROL**

Payment methods must be established in writing that minimize the time elapsed between the drawdown of federal funds and the disbursement of those funds. Standards for funds control and accountability must be met as required by the Uniform Guidance for advanced payments and in accordance with the requirements of NHDOE or other applicable pass-through entity.

In order to provide reasonable assurances that all assets, including Federal, State, and local funds, are safeguarded against waste, loss, unauthorized use, or misappropriation, the organization shall implement internal controls in the area of cash management.

The organization's payment methods shall minimize the time elapsing between the transfer of funds from the United States Treasury or the NHDOE (pass-through entity) and disbursement by the organization, regardless of whether the payment is made by electronic fund transfer, or issuance or redemption of checks, warrants, or payments by other means.

The organization shall use forms and procedures required by the NHDOE, grantor agency or other pass-through entity to request payment. The organization shall request funds payments in accordance with the provisions of the grant. Additionally, the organization's financial management systems shall meet the standards for fund control and accountability as established by the awarding agency.

The organization is authorized to submit requests for advance payments and reimbursements at least monthly when electronic fund transfers are not used, and as often as deemed appropriate when electronic transfers are used, in accordance with the provisions of the Electronic Fund Transfer Act (15 U.S.C. 1693-1693r).

When the organization uses a cash advance payment method, the following standards shall apply:

- A. The timing and amount of the advance payments requested will be as close as is administratively feasible to the actual disbursement for direct program or project costs and the proportionate share of any allowable indirect costs.
- B. The organization shall make timely payment to contractors in accordance with contract provisions.
- C. To the extent available, the organization shall disburse funds available from program income (including repayments to a revolving fund) rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments.



- D. The organization shall account for the receipts, obligations and expenditures of funds.
- E. Advance payments shall be deposited and maintained in insured accounts whenever possible.
- F. Advanced payments will be maintained in interest bearing accounts unless the following apply:
  - a. The organization receives less than \$120,000 in Federal awards per year.
  - b. The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on Federal cash balances.
  - c. The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.
  - d. A foreign government or banking system prohibits or precludes interest bearing accounts.
  - e. Pursuant to Federal law and regulations, the organization may retain interest earned in an amount up to \$500 per year for administrative costs. Any additional interest earned on Federal advance payments deposited in interest-bearing accounts must be remitted annually to the Department of Health and Human Services Payment Management System (PMS) through an electronic medium using either Automated Clearing House (ACH) network or a Fedwire Funds Service payment. Remittances shall include pertinent information of the payee and nature of payment in the memo area (often referred to as “addenda records” by Financial Institutions) as that will assist in the timely posting of interest earned on Federal funds.

### **DAF – 3 Procurement**

All purchases for property and services made using federal funds must be conducted in accordance with all applicable, Federal, State and local laws and regulations, the Uniform Guidance, and the organizations written policies and procedures.

Procurement of all supplies, materials, equipment, and services paid for from Federal funds or organizations matching funds shall be made in accordance with all applicable Federal, State, and local statutes and/or regulations, the terms and conditions of the Federal grant, organization's policies and procedures.

The organization shall maintain a procurement and contract administration system in accordance with USDOE requirements (2 CFR 200.317-.326) for the administration and management of Federal grants and Federally-funded programs. The organization shall maintain a contract administration system that requires contractors to perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

The organization avoids situations that unnecessarily restrict competition and avoids acquisitions of unnecessary or duplicative items. Individuals or organizations that develop or draft specifications, requirements, statements of work, and/or invitations for bids, requests, for proposals, or invitations to negotiate, are excluded from competing for such purchases.

Additionally, consideration shall be given to consolidating or breaking out procurements to obtain a more economical purchase. And, where appropriate, an analysis shall be made to lease verses purchase alternatives, and any other appropriate analysis to determine the most economical approach. These considerations are given as part of the process to determine the allowability of each purchase made with Federal funds.

Contracts are awarded only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration is given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. No contract is awarded to a contractor who is suspended or debarred from eligibility for participation in federal assistance programs or activities.

Purchasing records are sufficiently maintained to detail the history of all procurements and must include at least the rationale for the method of procurement, selection of contract type, and contractor selection or rejection; the basis for the contract price; and verification that the contractor is not suspended or debarred.

To foster greater economy and efficiency, the organization may enter into State and local intergovernmental agreements where appropriate for procurement or use of common or shared goods and services.

- A. **Competition:** All procurement transactions shall be conducted in a manner that encourages full and open competition and that is in accordance with good administrative practice and sound business judgement. In order to promote objective contractor performance and eliminate unfair competitive advantage, the organization shall exclude any contractor that has developed or drafted specifications, requirements, statements of work, or invitations for bids or requests for proposals from competition for such procurements.

Some of the situations considered to be restrictive of competition include, but are not limited to, the following:

1. Unreasonable requirements on firms in order for them to qualify to do business;
2. Unnecessary experience and excessive bonding requirements;
3. Noncompetitive contracts to consultants that are on retainer contracts;
4. Organizational conflicts of interest;
5. Specification of only a "brand name" product instead of allowing for an "or equal" product to be offered and describing the performance or other relevant requirements of the procurement; an/or;
6. Any arbitrary action in the procurement process.

Further, the organization does not use statutorily or administratively imposed State, local or tribal geographical preferences in the evaluation of bids or proposals, unless (1) an applicable Federal statute expressly mandates or encourages a geographic preference; (2) the organization is contracting for architectural an engineering services, in which case geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms given the nature and size of the project, to compete for the contract.

To the extent that the organization uses a pre-qualified list of persons, firms or products to acquire goods and services, the pre-qualified list must include enough qualified sources as to ensure maximum open and free competition. The organization allows vendors to apply for consideration to be placed on the list as requested.

- B. **Solicitation Language:** The organization shall require that all solicitations incorporate a clear and accurate description of the technical requirements for all material, product, or services to be procured. Such description shall not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material,

product or service to be procured and, when necessary, shall set forth those minimum essential characteristics and standards to which it shall conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible.

When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which shall be met by offers shall be clearly stated; and identify all requirements which the offerors shall fulfill and all other factors to be used in evaluating bids or proposals.

The board will not approve any expenditures for an unauthorized purchase or contract.

C. **Procurement Methods:** The organization shall utilize the following methods of procurement:

1. Micro-purchases

Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed \$10,000. To the extent practicable, the organization shall distribute micro-purchase equitably among qualified suppliers. Micro-purchases may be made without soliciting competitive quotations if the board considers the price to be reasonable. The organization maintains evidence of this reasonableness in the records of all purchases made by this method.

2. Small Purchases (Simplified Acquisition)

Small purchase procedures provide for relatively simple and informal procurement methods for securing services, supplies, and other property that does not exceed the competitive bids threshold of \$250,000. Small purchase procedures require that price or rate quotations shall be obtained from an 3-5 number of qualified sources.

3. Sealed Bids

Sealed, competitive bids shall be obtained when the purchase of, and contract for, single items of supplies, materials, or equipment which amounts to \$250,000 and when the Board determines to build, repair, enlarge, improve, or demolish an organization building/facility the cost of which will exceed \$250,000.

- a. In order for a sealed bidding to be feasible, the following conditions shall be present:

- i. i. a complete, adequate, and realistic specification or purchase description is available;
- ii.
- iii. ii. The invitation for bids will include product/contract specifications and pertinent attachments and shall define the items and/or services required in order for the bidder to properly respond.
- iv.
- v. iii. All bids will be opened at the time and place prescribed in the invitation for bids; bids will be opened publicly.
- vi.
- vii. iv. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs shall be considered in determining which bid is lowest. Payment discounts may only be used to determine the low bid when prior experience indicates that such discounts are usually taken.
- viii.
- ix. v. The Board reserves the right to reject any and all bids for sound documented reason.
- x.
- xi. vi. Bid protests shall be handled pursuant to the process set
- xii. forth in DAF-3-I.

#### **D. Competitive Proposals**

Procurement by competitive proposal, normally conducted with more than one sources submitting an offer, is generally used when conditions are not appropriate for the use of sealed bids or in the case of a recognized exception to the sealed bid method.

If this method is used, the following requirements apply:

- a. Requests for proposals shall be publicized and identify all evaluation factors and their relative importance. Any response to the publicized requests for proposals shall be considered to the maximum extend practical.
- b. Proposals shall be solicited from an adequate number of sources.

- c. The organization shall use its written method for conducting technical evaluations of the proposals received and for selecting recipients.
- d. Contracts shall be awarded to the responsible firm whose proposal is more advantageous to the program, with price and other factors considered. The organization may use competitive for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated, and the most qualified competitor is selected, subject to negotiations of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services through A/E firms are a potential source to perform the proposed effort.

#### **E. Non-competitive Proposals**

Procurement by non-competitive proposals allows for solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

- a. The item is available only for a single source;
- b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- c. The Federal awarding agency or pass-through entity expressly authorizes non-competitive proposals in response to a written request from the organization; and/or
- d. After solicitation of a number of sources, competition is determined to be inadequate.

#### **D. Contracting with Small and Minority Businesses, Women's Business Enterprises, and**

**Labor Surplus Area Firms:** The organization must take necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. Affirmative steps must include:

- 1. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;

2. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
3. Dividing total requirements, when economically feasible, into small tasks or quantities to permit maximum participation by small and minority businesses and women's business enterprises;
4. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses and women's business enterprises;
5. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
6. Requiring the prime contractor, if sub contracts are to be let, to take the affirmative steps listed in paragraphs (1) through (5) of this section.

**E Contract/Price Analysis:** The organization shall perform a cost or price analysis in connection with every procurement action in excess of \$250,000 (i.e., the Simplified Acquisition/Small Purchase limit), including contract modifications. (See 2 CFR 200.323(a)). A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements.

The method and degree of analysis is dependent on the facts surrounding the particular procurement situation; however, the organization shall come to an independent estimate prior to receiving bids or proposals.

When performing a cost analysis, the organization negotiate profit as a separate element of the price. To establish a fair and a profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

**F. Time and Materials Contract:** The organization shall use a time and materials type contract only (1) after a determination that no other contract is suitable; and (2) if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract means a contract whose cost to the organization is the sum of the actual costs of materials, and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, the organization sets a ceiling price for each contract that the contractor exceeds at its own risk. Further, the organization shall assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls, and otherwise performs in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

**G Suspension and Disbarment:** The organization will award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of the proposed procurement. All purchasing decisions shall be made in the best interests of the organization and shall seek to obtain the maximum value for each dollar expended. When making a purchasing decision, the organization shall consider such factors as (1) contractor integrity; (2) compliance with public policy; (3) record of past performance and (4) financial and technical resources.

The Board shall have the authority to suspend or debar a person/corporation, for cause, from consideration or award of further contracts. The organization is subject to and shall abide by the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 CFR Part 180.

Suspension is an action taken by the organization that immediately prohibits a person from participating in covered transactions and transactions covered under the Federal Acquisition Regulation (48 CFR chapter 1) for a temporary period, pending completion of an agency investigating and any judicial or administrative proceedings that may ensue. A person so excluded is suspended. (See 2 CFR Part 180 Subpart G).

The organization shall not subcontract with or award sub-grants to any persons or company who is debarred or suspended. For contracts over \$250,000 the organization shall confirm that the vendor is not debarred or suspended by either checking the Federal government's System for Award Management ("SAM"), which maintains a list of such debarred or suspended vendors at [www.sam.gov](http://www.sam.gov) (which replaced the former purchases)(See 2 CFR Part 180 Sub part C).

Documentation that debarment/suspension was queried must be retained for each covered transaction as part of the documentation required under DAF-3, paragraph J. This documentation should include the date(s) queried and copy(ies) of the SAM result report/screen shot, or a copy of the certification from the vendor. It should be attached to the payment backup and retained for future audit review.

**H Additional Requirements for Procurement Contracts Using Federal Funds:**

1. For any contract using Federal funds under which the contract amount exceeds the upper limit for Simplified Acquisition Purchases (see DAF-3.C.2), the contract must address administrative, contractual, or legal remedies in instances where



contractors violate or breach contract terms, and must provide for sanctions and penalties. (See 2 CFR 200, Appendix II (A)).

2. For any contract using Federal funds under which the contract amount exceeds \$10,000, it must address the Boards authority to terminate the contract for cause and for convenience, including the manner by which termination will be effected and the basis for settlement. (See 2 CFR 200, Appendix II (B)).
3. For any contract using Federal funds under which the contract amount exceeds \$150,000, the contract must include clauses addressing the Clean Air Act and the Federal Water Pollution Control Act. (See 2 CFR 200, Appendix II (A)).
4. For any contract using Federal funds under which the contract exceeds \$100,000, the contract must include an anti-lobbying clause, and require bidders to submit Anti-Lobbying Certification as required under 2 CFR 200, Appendix II (J).
5. For each contract using Federal funds and for which there is no price competition, and for each Federal fund contract in which a cost analysis is performed, the organization shall negotiate profit as a separate element of the price. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of the contractor's past performance, and industry profit rates in the surrounding geographical area for similar work. (See 2 CFR 200.323 (b)).
- I. **Bid Protest:** The organization maintains the following protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the awarding agency.

A bidder who wishes to file a bid protest shall file such notice and follow procedures prescribed by the Request For Proposals (RFPs) or the individual bid specifications package, for resolution. Bid protests shall be filed in writing with the Board within seventy-two (72) hours of the opening of the bids in protest.

Within five (5) days of receipt of a protest, the organization shall review the protest as submitted and render a decision regarding the merits of the protest and any impact on the acceptance and rejection of bids submitted. Notice of the filing of a bid protest shall be communication to the Board and shall be so

noted in any subsequent recommendations for the acceptance of bids and awarding of contracts.

Failure to file a notice of intent to protest, or failure to file a formal written protest within the time prescribed, shall constitute a waiver of proceedings.

**J. Maintenance of Procurement Records:** The organization shall maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement, selection or rejection, the basis for the contract price (including a cost or price analysis), and records regarding disbarment/suspension queries or actions.

The Executive Director and The ACCESS Board is hereby designated the custodian of all records, minutes, documents, writings, letters, memoranda, or other written, typed, copied, or developed materials possessed, assembled, or maintained by this ACCESS (Reference EHB from Winchester School Policy)

To accomplish ACCESS's mission and comply with the law, the Executive Director/Site Coordinator must collect, create and store information. Accurately maintaining and protecting this data is important for efficient ACCESS operations, compliance with laws mandating confidentiality, and maintaining the trust of the ACCESS's stakeholders. All persons who have access to ACCESS's data are required to follow state and federal law, District policies and procedures, and other rules created to protect the information. (Reference EHAB from Winchester School Policy)

The Executive Director of ACCESS shall develop procedures for a records retention system that is in compliance with RSA 189:29-a and Department of Education regulations, and also addresses retention/destruction of all other records which are not subject to specific statutes or regulations. The procedures should ensure that all pertinent records are stored safely and are stored for such durations as are required by law. Additionally, the Executive Director shall develop procedures necessary to protect individual rights and preserve confidential information. (Reference EHAB from Winchester School Policy)

#### **DAF-4 Procurement-Additional Provisions Pertinent to Food Service Program**

The following provisions shall be included in all cost reimbursable contracts for food services purchases, including contracts with cost reimbursable provisions, and in solicitation documents prepared to obtain offers for such contracts; (7CFR Sec. 210.21,215.14a,220.16)

- A. Mandatory Contract Clauses: The following provisions shall be included in all cost reimbursable contracts for food services purchases, including contracts with cost reimbursable provisions, and in solicitation documents prepared to obtain offers for such contracts:
1. Allowable costs will be paid from the nonprofit organization food service account to the contractor net of all discounts, rebates and other applicable credits accruing to or received by the contractor or any assignee under the contract, to the extent those credits are allocable to the allowable portion of the costs billed to the organization food authority.
  2. The contractor must separately identify for each cost submitted for payment to the school food authority the amount of that cost that is allowable (can be paid from the nonprofit organization food service account) and the amount that is unallowable (cannot be paid from the nonprofit organization food service account); or
  3. The contractor must exclude all unallowable costs from its billing documents and certify that only allowable costs are submitted for payment and records have been established that maintain the visibility of unallowable costs, including directly associated costs in a manner suitable for contract cost determination and verification;
  4. The contractor's determination of its allowable costs must be made in compliance with the applicable departmental and program regulations and Office of Management and Budget cost circulars;
  5. The contractor must identify the amount of each discount, rebate and other applicable credit on bills and invoices presented to the organization food authority for payment and individually identify the amount as a discount, rebate, or in the case of other applicable credits, the nature of the credit. If approved by the state agency, the school food authority may permit the contractor to report this information on a less frequent basis than monthly, but no less frequently than annually.

6. The contractor must identify the method by which it will report discounts, rebates and other applicable credits allocable to the contract that are not reported prior to conclusion of the contract; and
  7. The contractor must maintain documentation of costs and discounts, rebates and other applicable credits, and must furnish such documentation upon request to the organization food authority, the state agency, or the department.
- B. Contracts with Food Service Management Companies: Procedures for selecting and contracting with a food service management company shall comply with guidance provided by the NHDOE, including standard forms, procedures and timelines for solicitation, selection and approval of proposals and contracts.

## **DAF-5 Conflict of interest and Mandatory Disclosures**

The organization complies with the requirements of State law and the Uniform Guidance for conflicts of interest and mandatory disclosures for all procurements with federal funds. Each employee, board member, or agent of the school system who is engaged in the selection, award or administration of a contract supported by a federal grant or award and who has potential conflict of interest must disclose that conflict in writing to the Board, who in turn shall disclose in writing any such potential conflict of interest to NHDOE or other applicable pass-through-entity.

A conflict of interest would arise when the covered individual, any member of his/her immediate family, his/her partner, or an organization, which employs or is about to employ any of those parties has a financial or other interest in or received a tangible personal benefit from a firm considered for a contract. A covered individual who is required to disclose a conflict shall not participate in the selection, award, or administration of a contract supported by a federal grant or award.

Covered individuals will not solicit or accept any gratuities, favors, or items from a contractor or a party to a subcontractor for a federal grant or award. Violations of this rule are subject to disciplinary action.

The Board shall timely disclose in writing to NHDOE or other applicable pass-through-entity, all violations of federal criminal law involving fraud, bribery, or gratuities potentially affecting any federal award. The Board shall fully address any such violations promptly and notify the Executive Director with such information as is appropriate under the circumstances (e.g., taking into account applicable disciplinary processes).

## DAF-6 Inventory Management – Equipment and Supplies Purchased with Federal Funds

Equipment and supplies acquired (“property” as used in this policy DAF -6) with federal funds will be used, managed, and disposed of in accordance with applicable state and federal requirements. Property records and inventory systems shall be sufficiently maintained to account for and track equipment that has been acquired with federal funds. In furtherance thereof, the following minimum standards and controls shall apply to any equipment or pilferable items acquired in whole or in part under a Federal award until such property is disposed in accordance with applicable laws, regulations and Board policies:

- A. **“Equipment” and “Pilferable Items” Defined:** For purposes of this policy “equipment” means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of \$5000 or the capitalization level established by the organization for financial statement purposes. “Pilferable items” are those items, regardless of cost, which may be easily lost or stolen, such as cell phones, tablets, graphing calculators, software, projectors, cameras and other video equipment, computer equipment and televisions.
- B. **Records:** The organization shall maintain records that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.
- C. **Inventory:** To serve the functions of conservation and control, a running inventory of fixed assets with appraised values will be maintained by the Executive Director of ACCESS on buildings and contents including (1) buildings and grounds equipment, (2) furniture, (3) administrative equipment, (4) educational equipment, (5) vehicles, and (6) textbooks and supplementary books.

The Executive Director of ACCESS will designate the person responsible for maintaining an inventory of equipment, materials, and supplies in his/her shop, laboratory, or classroom.

These inventories will be brought up-to-date as needed, but no less than once per fiscal year.

D. **Control, Maintenance and Disposition:** The organization shall develop administrative procedures relative to property procured in whole or in part with Federal funds to;

- a. Prevent loss, damage, or theft of the property; Any loss, damage, or theft must be investigated;
- b. To maintain the property and keep it in good condition; and
- c. To ensure the highest possible return through proper sales procedures, in those instances where the organization is authorized to sell the property.

### **DAF-7 Travel Reimbursement – Federal Funds**

The Board shall reimburse administrative, professional and support employees, and school officials for travel costs incurred in the course of performing services related to official business as a federal grant recipient.

For purposes of this policy, “travel costs” shall mean the expenses for transportation, lodging, subsistence, and related items incurred by employees and school officials who are in travel status on official business as a federal grant recipient.

Employees shall comply with applicable Board policies and administrative regulations established for reimbursement of travel and other expenses. The validity of payments for travel costs for all organization employees shall be determined by the Board.

Travel costs shall be reimbursed on a mileage basis for travel using an employee’s personal vehicle and on an actual cost basis for meals, lodging and other allowable expenses, consistent with those normally in like circumstances in district’s non-federally funded activities, and in accordance with the district’s travel, reimbursement policies and administrative regulations.

Mileage reimbursement shall be at the approved by the Board or Board policy for other travel reimbursements. Actual costs for meals lodging and other allowable expenses shall be reimbursed only to the extent they are reasonable and do not exceed the per diem limits established by the Board policy, or, in the absence of such policy, the federal General Services Administration for federal employees for locale where incurred.

All travel costs must be presented with an itemized, verified statement prior to reimbursement.

In addition, for any costs that are charged directly to the federal award, the Accountant shall maintain sufficient records to justify that;

1. Participation of the individual is necessary to the federal award.
2. The costs are reasonable and consistent with Board policy.



**DAF-8. Accountability and Certifications**

All fiscal transactions must be approved by the Treasurer who can attest that the expenditure is allowable and approved under the federal program. The Accountant submits all required certifications.

## **DAF-9. Time-Effort Reporting/Oversight**

The Board will establish sufficient oversight of the operations of federal supported activities to assure compliance with applicable federal requirements and to ensure that program objectives established by the awarding agency are being achieved. The organization will submit all reports as required by federal or state authorities.

As a recipient of Federal funds, the organization shall comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Section 200.430 of the Code of Federal Regulations requires certification of effort to document salary expenses charged directly or indirectly against Federally-sponsored projects. This process is intended to verify the compensation for employment services, including salaries and wages, is allocable and properly expended, and that any variances from the budget are reconciled.

- A. **Compensation:** Compensation for employment services include all remuneration, paid currently or accrued, for services, of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements of these regulations, and that the total compensation for individual employee:
  - a. Is reasonable for the services rendered, conforms to the organization's established written policy, and is consistently applied to both Federal and non-Federal activities; and
  - b. Follows an appointment made in accordance with the organizations written policies and meets the requirements of Federal statute, where applicable.
  
- B. **Time and Effort Reports:** Time and effort reports shall:
  - 1. Be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated;
  - 2. Be incorporated into the official records of the organization;
  - 3. Reasonable reflect the total activity for which the employee is compensated by the organization not exceeding 100% of the compensated activities;

4. Encompass both Federally assisted and other activities compensated by the organization on an integrated basis;
5. Comply with the organizations established accounting policies and practices;
6. Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) Federal award, a Federal award and non-Federal award, an indirect cost activity and a direct cost activity, two (2) or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity.

The organization will also follow any time and effort requirements imposed by NHDOE or other pass-through entity as appropriate to the extent that they are more restrictive than the Federal requirements. The organizations Accountant is responsible for the collection and retention of employee time and effort reports. Individually reported data will be made available only to authorized auditors or as required by law.

**DAF-10. Grant Budget Reconciliation**

Budget estimates are not used as support for charges to Federal awards. However, the organization may use budget estimate for interim accounting purposes. The system used by the organization to establish budget estimates produces reasonable approximations of the activity actually performed. Any significant changes in the corresponding work activity are identified by the organization and entered into the records in a timely manner.

The organization's internal controls include a process to review after-the-fact interim charges made to a Federal award based on budget estimates and ensure that all necessary adjustments are made so that the final amount charged to the Federal award is accurate, allowable, and properly allocated.

## Drug and Alcohol-free Workplace

ACCESS is committed to a drug and alcohol-free work environment that is safe and productive for ACCESS employees, visitors to the workplace and all those having interactions with Agency employees. Violation of this policy will result in discipline, up to and including termination.

Employees may not:

1. Distribute, dispense or sell illegal drugs or drug paraphernalia.
2. Use or possess or be under the influence of illegal drugs or alcohol while on company premises or in the course of business or during working hours or while operating a company owned vehicle.
3. Permit clients or vendors to violate the ACCESS Drug and Alcohol-free Workplace policy.

Employees may use legally prescribed drugs while at work as long as they do not interfere with the ability to perform the essential functions of the job or affect the safety of the employees or others.

The unlawful manufacture, distribution, dispensation, possession, possession for sale or distribution, or use of a controlled substance is prohibited on the premises of ACCESS. Also, the abuse of prescription drugs and/or alcohol is expressly prohibited.

Appropriate disciplinary action, which may include termination, is taken against any employee for violation of these prohibitions.

A condition of employment for work under funds received by ACCESS from any Federal Agency is that each employee directly engaged in the performance of work funded by such a grant will:

1. Abide by the terms of this policy, and notify the Agency of his or her criminal drug statute conviction for any violation occurring during employment with ACCESS no later than 5 days after such conviction.
2. Conviction means a finding of guilt (including a plea of nolo contendere, in which a defendant does not accept or deny responsibility for the charges but agrees to accept punishment), or imposition of sentence, or both by any judicial body charged with the responsibility to determine violation of Federal or State criminal drug statutes.
3. Criminal drug statute means a criminal statute involving manufacture, distribution, dispensation, use or possession of any controlled substance.
  - a. A sanction is imposed on any employee so convicted within 30 days after receiving notice of the conviction.

ACCESS will take appropriate disciplinary action against such employee, up to and including termination, and/or the Agency may require such employee to satisfactorily participate in drug

abuse assistance, or a rehabilitation program approved for such purpose by a Federal, State or local health, law enforcement, or other appropriate agency.

## Monadnock Community Resource List

MAPS Counseling Services <ul style="list-style-type: none"><li>• Counseling &amp; Psychology</li></ul>	<a href="https://mapsnh.org/">https://mapsnh.org/</a>	603-355-2244
Teen Challenge NH <ul style="list-style-type: none"><li>• Long term residential care for men</li></ul>	<a href="https://teenchallengeusa.org/">https://teenchallengeusa.org/</a>	603-647-7770
New Life for Woman and Children <ul style="list-style-type: none"><li>• Long term residential care for women</li></ul>	<a href="https://newlifehome.org/">https://newlifehome.org/</a>	603-624-8444
National Suicide Prevention Hotline		800-273-8255
Keene Serenity Center <ul style="list-style-type: none"><li>• In-person Recovery Coaching</li></ul>	<a href="https://www.kscrecovery.org/">https://www.kscrecovery.org/</a>	603-283-5015
Center Church <ul style="list-style-type: none"><li>• Counseling</li></ul>	<a href="https://www.centerchurchnh.org/">https://www.centerchurchnh.org/</a>	
Grace Christian Fellowship <ul style="list-style-type: none"><li>• Counseling</li></ul>	<a href="http://www.gcfnh.org/index.html">http://www.gcfnh.org/index.html</a>	603-239-7441
United Church of Winchester <ul style="list-style-type: none"><li>• Counseling</li></ul>	<a href="http://www.ucwinchester.org/">http://www.ucwinchester.org/</a>	603-239-4465
Grace Community Church <ul style="list-style-type: none"><li>• Counseling</li></ul>	<a href="https://www.gracefreechurch.org/">https://www.gracefreechurch.org/</a>	603-363-4277
National Alliance on Mental Health	<a href="https://www.naminh.org/">https://www.naminh.org/</a>	800-242-6264
Monadnock Crisis & Prevention <ul style="list-style-type: none"><li>• Abuse</li></ul>	<a href="https://mcpvention.org">https://mcpvention.org</a>	603-352-3782
Cheshire Tobacco Coalition <ul style="list-style-type: none"><li>• Help stopping smoking</li></ul>		603-354-6513

**Dial 211 if you can't find the help you need.**

ESA Section 8546 (20 U.S.C 7926)  
Prohibition and Aiding and Abetting Sexual Abuse

(a) IN GENERAL – A State, State educational agency, or local educational agency in the case of a local educational agency that receives Federal funds under this Act shall have law, regulations, or policies that prohibit any individual who is a school employee, contractor, or agent, or any State educational agency or local educational agency, from assisting a school employee, contractor, or agent in obtaining a new job, apart from the routine transmission of administrative and personnel files, if the individual or agency knows, or has a probable cause to believe, that such school employee, contractor, or agent engaged in sexual misconduct regarding a minor or student in violation of the law.

(b) EXCEPTION – The requirements of subsection (a) shall of apply if the information giving rise to probable cause –

1. (a) has been properly reported to a law enforcement agency with jurisdiction over the alleged misconduct; and  
(b) has been properly reported to other authorities as required by Federal, State, or local law, including title IX of the Education Amendments of 1972 (20 U.S.C 1681 et seq.) and the regulations implementing such title under part 106 of title 34, Code of Federal Regulations, or any succeeding regulations; and
2. (a) the matter has been officially closed or the prosecutor or police with jurisdiction over the alleged misconduct has investigated the allegations and notified school officials that there is insufficient information to establish probable cause that the school employee, contractor, or agent engaged in sexual misconduct regarding a minor or student in violation of the law;  
(b) the school employee, contractor, or agent has been charged with, and acquitted or otherwise exonerated of the alleged misconduct; or  
© the case or investigation remains open and there have been no charges filed against, or indictment of, the school employee, contractor, or agent within 4 ears of the date on which the information was reported to a law enforcement agency.

c). PROHIBITION – The Secretary shall not have the authority to mandate, direct, or control the specific measures adopted by a State, State educational agency, or local educational agency under this section.

(d) CONSTRUCTION – Nothing in this section shall be construed to prevent a State from adopting, or to override a State law, regulations, or policy that provides, greater or additional protections to prohibit any individual who is a school employee, contractor, or agent, or any State education agency from assisting a school employee who engaged in sexual misconduct regarding a minor or student in violation of the law in obtaining a new job.



## **Federal Records Retention Requirements**

In accordance with 2 CFR 200.333, financial records, supporting documents, statistical records, and all other subrecipient records pertinent to a Federal award must be retained for a period of 3 years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass through entity (NHDOE) in the case of a subrecipient.

The only exception to the above are the following:

1. If any litigation, claim, or audit is started before the expiration of the 3-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.
2. When the subrecipient is notified in writing by the Federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass through entity (NHDOE) to extend the retention period.
3. Records for real property and equipment acquired with Federal funds must be retained for 3 years after final disposition.
4. Records for program income transactions after the period of performance. In some cases, subrecipients must report program income after the period of performance. Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from the end of the subrecipient's fiscal year in which the program income is earned.

## **Access to Records Requirements**

In accordance with 2 CFR 200.336, the Federal awarding agency, Inspectors General, the Comptroller General of the United States, and the NHDOE, or any of their authorized representatives, must have the right of access to any documents, papers, or other records of the subrecipient which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcript.

The right also includes timely and reasonable access to the subrecipient's personnel for the purpose of interview and discussion related to such documents.

The rights of access are not limited to the required retention period but last as long as the records are retained.

### **Federal Compliance Monitoring**

As part of the NHDOE's annual Federal Compliance Monitoring program, staff from the NHDOE's Bureau of Federal Compliance may review Federal records retention and access policies and/or procedures. The Bureau of Federal Compliance will use requirements of 2 CFR 200.33 when completing such reviews.

## **Other Policies and Procedures**

1. Who does the LEA or CBO charge with creating/maintaining their policies/procedures?
  - The Program Director creates and maintains policy/procedure manuals. They are then presented to the ACCESS Board of Directors review the policies and procedures voted on and make suggestions and then approved and sign off on. We will be reviewing all policies and manuals yearly and making appropriate changes.
  
2. Does the LEA or CBO discuss their policies/procedures with their advisory board?
  - ACCESS Board of Directors review the policies and procedures voted on and make suggestions and then approved and sign off on. We will be reviewing all policies and manuals yearly and making appropriate changes.
  -
  
3. Where does the LEA or CBO have their policies/procedures available for public display?
  - Policies and Procedure manuals are in the office for anyone to review.
  
4. Does the LEA or CBO have their policies/procedures available in a variety of languages to meet the needs of their diverse communities?
  - No
  
5. Does the LEA or CBO use the 21st CCLC logos on their policies/procedure manuals?
  - Yes