

Introduced by \_\_\_\_\_

First Reading \_\_\_\_\_

Second Reading \_\_\_\_\_

Ordinance No. \_\_\_\_\_

Council Bill No. B 230-12

**AN ORDINANCE**

authorizing a subrecipient monitoring agreement with Boone County, Missouri relating to acceptance of the FY 2012 Justice Assistance Grant (JAG) Program Award to purchase equipment for the Police Department; and fixing the time when this ordinance shall become effective.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBIA, MISSOURI, AS FOLLOWS:

SECTION 1. The City Manager is hereby authorized to execute a subrecipient monitoring agreement with Boone County, Missouri relating to acceptance of \$23,725.20.00 from the FY 2012 Justice Assistance Grant (JAG) Program Award. The form and content of the agreement shall be substantially as set forth in "Exhibit A" attached hereto and made a part hereof as fully as if set forth herein verbatim.

SECTION 2. This ordinance shall be in full force and effect from and after its passage.

PASSED this \_\_\_\_\_ day of \_\_\_\_\_, 2012.

ATTEST:

\_\_\_\_\_  
City Clerk

\_\_\_\_\_  
Mayor and Presiding Officer

APPROVED AS TO FORM:

\_\_\_\_\_  
City Counselor

**SUBRECIPIENT MONITORING AGREEMENT  
BETWEEN THE CITY OF COLUMBIA, AND  
THE COUNTY OF BOONE, MISSOURI**

**FY 2012 JUSTICE ASSISTANCE GRANT (JAG) PROGRAM AWARD**

THIS AGREEMENT dated the \_\_\_\_\_ day of \_\_\_\_\_, 2012, is made by and between Boone County, Missouri through its County Commission (herein "County"), and the City of Columbia, Missouri (herein "City"),

**WHEREAS**, both the City and the County are empowered to enter into a cooperative agreement for the purposes herein stated pursuant to RSMo §70.220; and

**WHEREAS**, the City and County are participants in the Justice Assistance Grant Program, Award CFDA #16.738, and have been awarded funds thereunder; and

**WHEREAS**, the County acts as the applicant/fiscal agent for the joint funds for purposes of the aforementioned grant; and

**WHEREAS**, the City acts as the subrecipient for purposes of said grant; and

**WHEREAS**, in order to comply with the terms of the grant, certain additional agreements are required to provide reasonable assurance that the Federal award compliance requirements are met.

**NOW, THEREFORE**, the County and City agree as follows:

1. The City, consistent with its current external auditing practices, agrees to subject expenditures under the Justice Assistance Grant Program Award, CFDA #16.738, to single audit protocols as dictated by OMB Circular A-133.
2. The City agrees to provide County with information reasonably requested to comply with the "subrecipient monitoring" requirements of A-133 Compliance supplement, copies of which are attached hereto and incorporated herein by reference.
3. The City will provide the County a report based upon its OMB-Circular A-133 audit relating to the expenditures of the funds it receives under the Intergovernmental Cooperative Agreement between the City and the County relating to the Justice Assistance Grant Program Award for Fiscal Year 2012.
4. The City agrees to comply with all provisions and requirements as set out by the Department of Justice in connection with the award of the subject grant. To the extent that the City's expenditures of the grant are questioned by the Department of Justice or its designee and amounts are determined to be disallowed or required to be paid

back to the Department of Justice, the City will make said payment consistent with the requirements of the Department of Justice.

5. The parties will cooperate with each other to furnish any and all documentation required to comply with the requirements of the subject grant.

6. This agreement relates to FY 2012 Justice Assistance Grant Program Award #2012-DJ-BX-0192, CFDA #16.738.

**IN WITNESS WHEREOF**, the individual parties, by and through their duly authorized representatives signatories, have executed this agreement on the day and year above first written.

**COUNTY OF BOONE**

By its County Commission

By: \_\_\_\_\_

Daniel K. Atwill, Presiding Commissioner

ATTEST:

\_\_\_\_\_  
Wendy S. Noren, Clerk of the County Commission

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Charles J. Dykhouse, County Counselor

**CITY OF COLUMBIA**

By: \_\_\_\_\_

Mike Matthes, City Manager

ATTEST:

\_\_\_\_\_  
Sheela Amin, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Fred Boeckmann, City Attorney

## M. SUBRECIPIENT MONITORING

### Control Objectives

To provide reasonable assurance that Federal award information and compliance requirements are identified to subrecipients, subrecipient activities are monitored, subrecipient audit findings are resolved, and the impact of any subrecipient noncompliance on the pass-through entity is evaluated. Also, the pass-through entity should perform procedures to provide reasonable assurance that the subrecipient obtained required audits and takes appropriate corrective action on audit findings.

### Control Environment

- Establishment of "tone at the top" of management's commitment to monitoring subrecipients.
- Management's intolerance of overriding established procedures to monitor subrecipients.
- Entity's organizational structure and its ability to provide the necessary information flow to monitor subrecipients are adequate.
- Sufficient resources dedicated to subrecipient monitoring.
- Knowledge, skills, and abilities needed to accomplish subrecipient monitoring tasks defined.
- Individuals performing subrecipient monitoring possess knowledge, skills, and abilities required.
- Subrecipients demonstrate that:
  - They are willing and able to comply with the requirements of the award, and
  - They have accounting systems, including the use of applicable cost principles, and internal control systems adequate to administer the award.
- Appropriate sanctions taken for subrecipient noncompliance.

### Risk Assessment

- Key managers understand the subrecipient's environment, systems, and controls sufficient to identify the level and methods of monitoring required.
- Mechanisms exist to identify risks arising from external sources affecting subrecipients, such as risks related to:
  - Economic conditions.
  - Political conditions.
  - Regulatory changes.
  - Unreliable information.
- Mechanisms exist to identify and react to changes in subrecipients, such as:
  - Financial problems that could lead to diversion of grant funds.
  - Loss of essential personnel.
  - Loss of license or accreditation to operate program.
  - Rapid growth.
  - New activities, products, or services.

- Organizational restructuring.

#### Control Activities

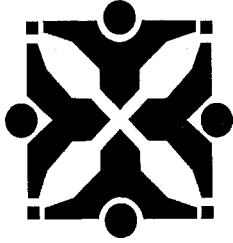
- Identify to subrecipients the Federal award information (e.g., CFDA title and number, award name, name of Federal agency, amount of award) and applicable compliance requirements.
- Include in agreements with subrecipients the requirement to comply with the compliance requirements applicable to the Federal program, including the audit requirements of OMB Circular A-133.
- Subrecipients' compliance with audit requirements monitored using techniques such as the following:
  - Determining by inquiry and discussions whether subrecipient met thresholds requiring an audit under OMB Circular A-133.
  - If an audit is required, assuring that the subrecipient submits the report, report package or the documents required by OMB circulars and/or recipient's requirements.
  - If a subrecipient was required to obtain an audit in accordance with OMB Circular A-133 but did not do so, following up with the subrecipient until the audit is completed. Taking appropriate actions such as withholding further funding until the subrecipient meets the audit requirements.
- Subrecipient's compliance with Federal program requirements monitored using such techniques as the following:
  - Issuing timely management decisions for audit and monitoring findings to inform the subrecipient whether the corrective action planned is acceptable.
  - Maintain a system to track and following-up on reported deficiencies related to programs funded by the recipient and ensure that timely corrective action is taken.
  - Regular contacts with subrecipients and appropriate inquiries concerning the Federal program
  - Reviewing subrecipient reports and following-up on areas of concern.
  - Monitoring subrecipient budgets.
  - Performing site visits to subrecipient to review financial and programmatic records and observe operations.
  - Offering subrecipients technical assistance where needed.
- Official written policies and procedures exist establishing:
  - Communication of Federal award requirements to subrecipients.
  - Responsibilities for monitoring subrecipients.
  - Process and procedures for monitoring.
  - Methodology for resolving findings of subrecipient noncompliance or weaknesses in internal control.
  - Requirements for and processing of subrecipient audits, including appropriate adjustment of pass-through entity's accounts.

**Information and Communication**

- Standard award documents used by the non-Federal entity contain:
  - A listing of Federal requirements that the subrecipient must follow. Items can be specifically listed in the award document, attached as an exhibit to the document, or incorporated by reference to specific criteria.
  - The description and program number for each program as stated in the CFDA. If the program funds include pass-through funds from another recipient, the pass-through program information should also be identified.
  - A statement signed by an official of the subrecipient, stating that the subrecipient was informed of, understands, and agrees to comply with the applicable compliance requirements.
- A recordkeeping system is in place to assure that documentation is retained for the time period required by the recipient.
- Procedures are in place to provide channels for subrecipients to communicate concerns to the pass-through entity.

**Monitoring**

- Establish a tracking system to assure timely submission of required reporting, such as: financial reports, performance reports, audit reports, onsite monitoring reviews of subrecipients, and timely resolution of audit findings.
- Supervisory reviews performed to determine the adequacy of subrecipient monitoring.



Source: Police Department

To: City Council  
From: City Manager and Staff

Council Meeting Date: Aug 20, 2012

Agenda Item No:

Re: FY 2012 Byrne Justice Assistance Grant (JAG)

**EXECUTIVE SUMMARY:**

The purpose of this ordinance is to offer the contract routing request between the County of Boone and City of Columbia for a 60-40% split of available funds on the established disparity formula. This will result in city's share of the fund being \$23,725.20 to purchase equipment.

**DISCUSSION:**

Through a written signed agreement between the County of Boone and City of Columbia, an award in the form of a grant for law enforcement equipment could be obtained. This action is the acceptance of the funding.

This grant will be used to purchase eleven (11) Motorola XTS 2500 Portable Radios (depending on cost estimates) for the police department.

**FISCAL IMPACT:**

\$23,725.20 will be the Columbia Police Department's share of this grant's funding.

**VISION IMPACT:**

<http://www.gocolumbiamo.com/Council/Meetings/visionimpact.php>

**SUGGESTED COUNCIL ACTIONS:**

Staff recommends acceptance of the grant and passing of the ordinance.

FISCAL and VISION NOTES:					
City Fiscal Impact Enter all that apply		Program Impact		Mandates	
City's current net FY cost	\$0.00	New Program/ Agency?	No	Federal or State mandated?	No
Amount of funds already appropriated	\$23,725.20	Duplicates/Epands an existing program?	No	Vision Implementation impact	
Amount of budget amendment needed	\$0.00	Fiscal Impact on any local political subdivision?	No	Enter all that apply: Refer to Web site	
Estimated 2 year net costs:		Resources Required		Vision Impact?	No
One Time	\$23,725.20	Requires add'l FTE Personnel?	No	Primary Vision, Strategy and/or Goal Item #	
Operating/ Ongoing	\$0.00	Requires add'l facilities?	No	Secondary Vision, Strategy and/or Goal Item #	
		Requires add'l capital equipment?	No	Fiscal year implementation Task #	