

STATE OF NEW MEXICO

**CHILDREN, YOUTH AND FAMILIES DEPARTMENT
AGREEMENT
AMENDMENT NUMBER (ONE)**

THIS AGREEMENT is made and entered into by and between the State of New Mexico, **CHILDREN, YOUTH AND FAMILIES DEPARTMENT**, hereinafter referred to as the “Agency” and **Gadsden Independent School District**, hereinafter referred to as the “Contractor,” and is effective as of the date set forth below upon which it is executed by the Agency.

PURPOSE OF AMENDMENT

1. Amend **Article I “Term of Agreement”** to extend the term of the Agreement through **September 30, 2018**.
2. Amend **Article II “Scope of Work (executed on 11/24/2014)”** specifically to include the Pull Together activities.
3. Amend **Article III “Limitation of Cost”**, to increase the total amount of the monies payable to the Contractor by an additional **\$855,720.00** for the remainder of Fiscal Year 2017 through Fiscal Year 2019, for a new contractual total of **\$1,565,720.00**.
4. Amend **Attachment 2 – Budget (executed on 11/24/2014)** to reflect the increase of funds for FY17, FY18 and FY19.
5. Revise **Article VIII “Maintenance of Records”** to include the newly revised version of the CYFD Administrative Fiscal Standards, herein as Revised Attachment 3.

IT IS MUTUALLY AGREED BETWEEN THE PARTIES THAT THE FOLLOWING PROVISIONS OF THE ABOVE-REFERENCED AGREEMENT ARE AMENDED AS FOLLOWS:

Article I, Term of Agreement, is hereby amended to read as follows:

ARTICLE I. Term of Agreement

THIS AGREEMENT SHALL BECOME EFFECTIVE UPON WHICH IT IS EXECUTED BY AGENCY SECRETARY OR DESIGNEE. This Agreement shall terminate on **September 30, 2018**, unless terminated pursuant to Article VI (Termination of Agreement), or Article XXIII (Appropriations).

Article II, Scope of Work, is hereby amended to read as follows:

ARTICLE II. Scope of Work

The Contractor shall provide the program of services as set forth in the scope of work which is attached hereto as **“Amended Attachment 1 – Scope of Work dated 08/18/2016”** and

incorporated herein by reference, unless amended or terminated pursuant to Article VI (Termination of Agreement) or Article XXIII (Appropriations), infra. In consideration for the provision of those services, the Agency agrees to purchase and the Contractor agrees to perform the services identified in the Scope of Work.

Article III, Limitation of Cost, is hereby amended to read as follows:

ARTICLE III. Limitation of Cost

The total amount of the monies payable to the Contractor under this Agreement shall not exceed **one million, five hundred sixty-five thousand, seven hundred twenty dollars and zero cents (\$1,565,720.00)**. The annual budget is attached hereto as “**Amended Attachment 2 – Budget dated 08/18/2016**”, is incorporated herein by reference.

Article VIII, Maintenance of Records, is hereby amended to read as follows:

ARTICLE VIII. Maintenance of Records

The Contractor shall maintain detailed time and expenditure records that indicate the date, time, nature and cost of services rendered during the Agreement’s term and effect and retain them for a period of three (3) years from the date of final payment under this Agreement. The records shall be subject to inspection by the Agency, the Department of Finance and Administration and the State Auditor. The Agency shall have the right to audit billings both before and after payment. Payment under this Agreement shall not foreclose the right of the Agency to recover excessive or illegal payments. The Contractor agrees to comply with the requirements and regulations set forth in **Revised Attachment 3—Administrative and Fiscal Standards**, unless the Contractor effectively demonstrates in writing, with written approval from CYFD, that any specific Standard is inapplicable to such Contractor.

All other articles of this Agreement remain the same.

IN WITNESS WHEREOF, the Agency and the Contractor have caused this Agreement to be executed, said Agreement to become effective as of the date set forth below upon which it is executed by the Agency Secretary or Designee.

Contractor - Gadsden Independent School District

Authorized Signatory

Date: _____

Printed Title of Authorized Signatory

Legal Counsel, Contractor

Date: _____

Agency – Children, Youth and Families Department

Secretary or Designee, Agency

Date: _____

Approved as to legal form and sufficiency.

Office of General Counsel, Agency

Date: _____

Amended Attachment 1 – Scope of Work dated 08/16/2016
Gadsden Independent School District

Purpose:

Deliver high-quality evidence-based voluntary home visiting services in the Gadsden School District area to families prenatally up to children age five (5), and actively participate in collaborative planning with the local coalition of early childhood service stakeholders.

Performance Measures:

1. Comply with the CYFD Home Visiting standards of service as defined in the Standards Manual (<http://cyfd.org/home-visiting>).
2. Implementation with fidelity the Parents-as-Teachers (PAT) federally designated Evidence-Based Model of home visiting serving one hundred (100) families.
3. Maintenance of generally accepted accounting practices and delivery of invoices and reports as required by the Agency.
4. Regular and accurate maintenance of data elements in the CYFD Home Visiting data management system for reporting and for Continuous Quality Improvement.

Activities:

The Contractor Shall:

1. Designate a representative to serve as an active member of a local planning group of early childhood stakeholders to ensure that the home visiting program meets community goals and serves the identified needs of the community; and to support and enhance the presence of a continuum of family support services to which the home visit program can successfully refer families.
2. Ensure delivery of a high-quality evidence-based home visiting program, implementing the national PAT model with fidelity.
 - a. The program shall serve one hundred (100) families with eligibility spanning from prenatally through the youngest child being of Kindergarten-eligible, with emphasis on the earliest intervention as well as teen parents.
 - b. The program must work with the PAT National Office to maintain approval of their “Affiliate Plan” and to ensure implementation with fidelity.
 - i. The program must adhere to the PAT Essential Requirements.
 - ii. The program shall determine the most appropriate frequency of home visits responsive to participant needs, providing at least the PAT required bi-monthly visits to high need families and weekly visits to many of the families. Caseload per FTE home visitor/parent educator is estimated at twenty (20) families.
 - iii. Provide at least monthly opportunities for clients to participate in Group Connections, supported with refreshments and meeting costs as needed.
 - iv. The program must establish an Advisory Committee (this may be connected with the coalition referenced above).
3. Ensure adherence to the CYFD Home Visiting Standards of service, as defined in the Standards Manual (<http://cyfd.org/home-visiting>).

- a. The Home Visit program director is required to have a minimum of one (1) year supervisory experience and two (2) years work experience with the target population.
 - b. The program must use the required CYFD child and family assessment tools, on the periodicity defined in the Standards Manual. These include the Ages and Stages Questionnaire used to monitor child development milestones, the Edinburgh Postnatal Depression Scale to monitor maternal depression, and the Social Support Index to assess levels of formal-informal support perceived by clients.
 - c. The program must have access to a Master's level clinically licensed mental health professional who is available for consultation when potential high risk situations, crises and other "clinical" issues arise to provide consultation to home visitors/parent educators and may provide brief direct service for families if indicated.
 - d. All staff, directors and consultants working in the home visiting program must comply with a pre-employment background check clearances through CYFD Background Check Unit pursuant to contractual provisions, Article XXI.
 - e. During the first contract year, program staff must complete the online Introductory Training of four (4) modules offered through The University of New Mexico, Center for Development and Disability (UNM CDD) (http://cdd.unm.edu/ec/trainings/trainings_HVT.htm).
 - f. The program director must participate in CYFD home visiting quarterly meetings and trainings as appropriate.
 - g. An exception to the CYFD standards is that this program may serve children up to age five (5).
4. Use of the Agency data management system.
- a. Director and staff must participate in training provided by the UNM Continuing Education office operating the data system.
 - b. Director must utilize the data system to monitor staff activities and to submit quarterly reports to the Agency.
 - c. Staff must enter data about all clients and specific home visit activities including client demographics, home visit notes, referrals, assessment results, and record of completion / discontinuation of services, within a timely manner.
 - d. Document all data elements needed to track movement towards achievement of the six (6) Federal Benchmarks (most are covered by the required assessment tools). Benchmarks for the Federal Maternal, Infant, and Early Childhood Home Visiting (MIECHV) shall show improvement in the following areas:
 - i. Maternal and newborn health
 - ii. Child Injuries, Abuse, Maltreatment, and Emergency Room (ER) visits
 - iii. School Readiness
 - iv. Domestic Violence
 - v. Family Economic Self-Sufficiency
 - vi. Coordination and Referrals for Other Community Resources and Supports

PULL TOGETHER

1. If Contractor's information is on PULLTOGETHER.org, Contractor is responsible for ensuring that their contact information is current on the website. Updated information may be sent to info@pulltogether.org.
2. If Contractor's information is not on PULLTOGETHER.org and they would like to request that their information be on the website, please send a request to info@pulltogether.org.
3. If printed materials or printed items are purchased utilizing funds under this contract, those items will be on a PullTogether template or have the PullTogether logo. To obtain the template or logo please email info@pulltogether.org.
4. Contractor is responsible for reaching out to three other non-profits or organizations in their area that serve child and families to discuss how to better collaborate and deliver services in a coordinated manner. A list of non-profits or organizations may be found on PULLTOGETHER.org.

Administrative Requirements:

1. Provide quarterly reports outlining successes and challenges, in a mutually-agreed upon format. Data shall be accessed from the CYFD home visiting data management system, and shall be accompanied with narrative explanations and expansions. Data elements shall include:
 - a. Number of families/children enrolled;
 - b. Average caseload per home visitor;
 - c. Number of teen parents served;
 - d. Average number of home visits per family;
 - e. Percentage of clients receiving the required assessments on schedule;
 - f. Number of referrals to other support services; and
 - g. Retention/Family lengths of stay in the program.
2. Submit monthly invoices due by the 15th of each month following services, in the format provided by the Agency to the Agency Program Manager:
CYFD Early Childhood Services
P O Drawer 5160, Room 111
Santa Fe, NM 87502

The Agency Shall:

1. Conduct at least one (1) on-site monitoring visit during the contract year.
2. Provide technical assistance as deemed necessary by the Agency or requested by the Contractor.

Amended Attachment 2 – Budget dated 08/18/2016
Gadsden Independent School District

The Contractor shall be reimbursed the following amounts per Fiscal Year for the activities described in amended Attachment 1 – Scope of Work to ensure delivery of high-quality evidence based Home Visiting Program implementing the National PAT model and fidelity.

FY15	\$202,850.00
FY16	\$405,720.00
FY17	\$405,720.00
FY18	\$438,930.00
FY19	\$112,500.00

Administrative Costs shall not exceed 10% per fiscal year.

TOTAL **\$1,565,720.00**

Per diem and mileage, and other miscellaneous expenses, will be paid in accordance with the Department of Finance and Administration (DFA) Rule 2.42.2 NMAC.

FEDERAL FUNDING INFORMATION:

Grant Name: Maternal, Infant and Early Childhood Home Visiting (MIECHV) Competitive

Grant Number: D89MC28261-01-00

CFDA Number: 93.505

Grant Award Year: 2014-2018

FY17 amount: \$405,720.00

FY18 amount: \$101,430.00

Grant Name: Home Visiting Expansion - MIECHV

Grant Number: X10MC29492-01-00

CFDA Number: 93.870

Grant Award Year: 2016

FY18 amount: \$337,500.00

FY19 amount: \$112,500.00

DUNS NUMBER: 087667267

ATTACHMENT 3

CHILDREN, YOUTH AND FAMILIES DEPARTMENT'S

ADMINISTRATIVE

AND

FISCAL STANDARDS

For Sole Proprietors,

For Non-Profit Organizations,

Local Bodies of Government,

And

For-Profit Incorporated Entities

Revised April 18, 2016

Note: All contractors and subcontractors are required to adhere to all local, state and federal regulations as applicable to their operations. All contractors are required to follow audit and reporting requirements set forth in this document. In the event of a contradiction between these standards and contract requirements the contract agreement supersedes the Administrative and Fiscal Standards.

ADMINISTRATIVE STANDARDS

For Non-Profit Organizations (with the exception of New Mexico higher education institutions, executive, judicial, and legislative branches of state government)

1. The Board shall ensure that the agency has current articles of incorporation that meet all of the legal requirements of the governmental jurisdiction in which the contractor is located.
2. The Board shall ensure that the agency has current by-laws that are filed with the appropriate local, state, federal body or higher education institutions. At a minimum, the agency by-laws should include:
 - a. Membership (types, qualification, rights, duties);
 - b. Size of Board of Directors;
 - c. Method of selection and removal;
 - d. Duties and responsibilities of officers;
 - e. Committees;
 - f. Quorums;
 - g. Recording of minutes;
 - h. Method for amending by-laws.
3. The Board shall ensure that the agency complies with applicable legal requirements and regulations of all governmental and legally authorized agencies under whose authorities it operates. These include, but are not limited to those regarding equal employment opportunity, workers compensation, unemployment insurance, affirmative action, safety, licensing, etc.
4. Board members shall be residents of the area served by the organization and representative of the social, economic, linguistic, ethnic, and racial target population. The agency shall not employ a person related to a Board member by consanguinity or affinity within the third degree. This includes, but is not limited to, spouse, mother, father, brother, sister, grandparents, aunt, uncle, niece, nephew, first cousins, mother-in-law, father-in-law, brother-in-law or sister-in-law.
5. A permanent record shall be kept of all meetings of the Board. Minutes of the meetings of the agency's Board are required in order to accurately record the decisions made and actions taken. These minutes shall include, but not be limited to, meeting date, names of members attending, topic discussed, decisions reached, actions taken, and attachment of any documents referenced. Board minutes shall be signed and approved by an officer of the Board.

For All Contractors

Personnel

1. The contractor shall have a current and dated organization chart that accurately reflects the staff structure of authority, responsibility and accountability within the organization. The organizational chart must illustrate the relationship of each position or department to all other positions or departments within the organization.
2. The contractor shall have written personnel policies and procedures. All policies and procedures shall be reviewed annually, and any changes, additions, deletions, etc., shall be dated. Procedures must be in place that allows employees to provide input into changes in agency and personnel policies and procedures.
3. The contractor shall maintain current, written job descriptions and job qualifications for all positions (staff, consultants and direct service volunteers) in the agency. Each job description shall include, at a minimum:
 - a. Job title;
 - b. Salary range;
 - c. Duties;
 - d. Responsibilities of the positions;
 - e. Required minimum experience;
 - f. Required minimum training;
 - g. Required minimum education.
4. The contractor shall maintain a current, accurate and confidential personnel record for each paid and direct service volunteer employee. A personnel record on each employee shall contain, at a minimum;
 - a. Job description;
 - b. Initial application/resume;
 - c. Documentation of reference letters;
 - d. Result of employment investigation;
 - e. Background checks;
 1. CYFD contractors that have or could have primary custody of children for at least twenty hours per week are required to comply with NMAC 8.8.3 et. seq. requiring background checks on any employee, staff, volunteer or student intern, that has direct care responsibilities or potential unsupervised physical access to clients. The contractor must submit to CYFD Background Check Unit fingerprint cards and the appropriate fee for such employees, volunteers or staff required having background checks. CYFD Background Check Unit will conduct nationwide, state and abuse and neglect background checks on required staff or volunteers in accordance with NMAC 8.8.3 standards. A CYFD eligibility letter must be in the employee, volunteer or staff member's personnel file prior to that individual having any unsupervised direct contact or unsupervised potential access to clients.

- f. Education/experience required;
- g. Wage and salary information;
- h. Job performance evaluation;
- i. Documentation/verification of all previous and ongoing training (including all component specific training and education);
- j. Incident reports;
- k. Commendations or disciplinary actions (if any).

This information must be reliable, accurate and current. All employee records must be kept in a locked file to ensure confidentiality.

5. The contractor shall be headed by a director. The director shall be responsible for the daily operation of the agency through decision-making, authorization of expenditures, and the implementation of policies and procedures.

Physical Facilities

The physical facilities must meet all licensing requirements per classification and should be located, constructed, equipped and operated to promote the efficient and effective conduct of the contractor's programs, to protect the health and safety of the persons serviced and the staff to promote the integration of those served into the community, to be accessible to persons served, staff and the community, meet the American's with Disabilities Act (ADA) and the Drug-Free Workplace Act of 1988.

FISCAL STANDARDS

For All Contractors

Compliance

1. The contractor shall comply with all federal and state statutes, rules and regulations. Cost principles, administrative requirements and audit requirements, applicable to federal grants shall apply to state funds as referenced in the section Source Sheet of the CYFD Administrative and Fiscal Standards.
2. The contractor shall comply with all aspects of the provision of the contract, including all insurance, bonding and audit and financial reporting requirements.
3. The contractor (non-federal entities and applicants) must disclose all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award.
4. The contractor (non-federal entities and applicants) shall maintain a code of conduct policy that includes annual review and disclosure of any employee, board member or subcontractor (e.g., consultants or independent contractors) that may have a **conflict of interest** or **conviction of a misdemeanor or felony**, had a judgment withheld or deferred, or are currently charged with committing a misdemeanor or felony.

Insurance

1. The contractor, (with the exception of New Mexico higher education institutions, **executive, judicial, and legislative branches of state government**) shall obtain and maintain at all times during the term of this contract an Employee Dishonesty Policy covering the activities of the contractor in the amount of no less than 25% of the total (cumulative) dollar amount of the current CYFD contract(s).
2. The contractor shall obtain and maintain at all times during the term of this contract a general and professional liability insurance policy issued by an insurance company licensed to do business in the State of New Mexico. The policy shall include liability insurance coverage provided in the amount of at least \$100,000 for damage to or destruction of property arising out of a single occurrence; \$300,000 to any person for any number of claims arising out of a single occurrence for all damages other than property damage; or \$500,000 for all claims arising out of a single occurrence. The policy shall be secured by the contractor within thirty (30) days of the effective date of the current contract.
3. The contractor, (with the exception of New Mexico higher education institutions **executive, judicial, and legislative branches of state government**) if insured by General Services Department's Risk Management Division, shall secure and maintain sufficient fire and extended hazard insurance on all property in the custody of the contractor, which is furnished or owned by the Department or in which the Department has a financial interest, within thirty (30) days of the effective date of the current agreement. Sufficient insurance, for the purposes of this paragraph, means enough to cover CYFD's loss, if any to such property, in the event of fire or other hazard.
4. The contractor, (with the exception of New Mexico higher education institutions **executive, judicial, and legislative branches of state government**) if insured by General Services Department's Risk Management Division, shall name Children, Youth and Families Department as an "Additional Insured" with the insurance carrier of the contractor's liability insurance. A copy of the contractor's "Certificate of Liability Insurance" proving compliance with all the above insurance requirements must be available upon request.

Fiscal Books of Records

The contractor must maintain the following books of record:

1. Chart of Accounts
2. General Ledger
3. Cash receipts and Cash Disbursements Journals
4. General Journal of adjusting entries, correcting entries, accrual entries, and cost allocation entries if not provided for in cash journals.

5. Subsidiary ledgers, if applicable to the organization.
6. Any Capital Outlay Inventory purchased with CYFD funding includes at a minimum:
 - a. Description of property;
 - b. Serial number or other ID number;
 - c. Date of purchase;
 - d. Acquisition cost by funding source(s);
 - e. Location and use of property;
 - f. Disposition data including date and price, if any.
7. Payroll journals and employee earnings records.
8. Fiscal Policy and Procedures that must include:
 - a. Handling of cash/checks;
 - b. Handling of voided checks;
 - c. Authorized check signatures;
 - d. Bank reconciliations;
 - e. Separation of duties;
 - f. Accounting system;
 - g. Travel, if included in the services, will adhere to Per Diem and Mileage Act Sections 10-8-1 to 10-8-8 NMSA 1978, regulations governing the per diem and mileage Act, and 2.42.2.11 NMAC, mileage –private conveyance, effective June 19, 2009.)
 - h. Cost allocation method;
 - i. Accounting policies for donations.
 - j. Conflict of Interest Policy

Reports

1. The contractor shall complete in full the State and Federal payroll tax forms in accordance with required time period and shall insure payroll taxes are paid within the required time frame.
2. The contractor shall complete in full and submit the required forms of the State Department of Labor.
3. The contractor shall submit timely program and financial reports to the funding agencies as specified in the contracts.

Retention of Records

The following are the requirements for the retention of financial records:

1. The contractor shall maintain for three (3) years, (in addition to current year records) detailed accounting and billing records which indicate the date, time, and nature of services rendered, records relating to contract services, and all operating financial

documentation which shall be subject to inspection by the Department and if applicable, the State Auditor or their designee.

2. The Department shall have a right to audit billings and related documents both before and after payment. Payments made under a contract between the contractor and the Department shall not foreclose the right of the Department to recover excessive, illegal payments, and/or payments which are not in accordance with the contract.
3. The contractor shall maintain the funds from the CYFD contract **separately** in accurate financial records, books, files, and reports in accordance with generally accepted accounting principles, state and federal laws and regulation, and the requirements of the Departments as described in this Administrative and Fiscal Standards Guidance.
4. The financial management systems established by the contractor shall ensure it provides fiscal and budgetary controls as well as sound accounting procedures. A Schedule of Revenues & Expenditures Budget to Actual Comparison for each contract must be prepared and submitted to the Department at the same time as the annual financial audit or financial statement. The Schedule must include the approved original budget for the fiscal year, revised budget, actual revenue and expenditures and a variance column.

Audits

NOTE: Audit and financial reporting requirements are applicable to all contractors and subcontractors of the Children, Youth and Families Department.

1. Sole proprietor contractors receiving Department funds under \$100,000.00 must submit to the Department the Internal Revenue Services (IRS) Schedule C Profit or Loss From Business (Sole Proprietorship) and provide the State of New Mexico Taxation and Revenue Department Combined Report System (CRS-1) Form. Sole Proprietor billings are subject to review by the CYFD contract and program site reviewers and must be available upon request. A Sole Proprietorship is a type of business entity that is owned and run by one individual and in which there is no legal distinction between the owner and the business.
2. Audits for a contractor receiving under \$250,000.00 per year in cumulative Department funds (a total of all CYFD contracts awarded to the contractor within a fiscal year) whose Board has elected to not conduct an audit must comply with the following:
 - a) The contractor shall prepare financial statements that include a Revenue and Expenditure – Budget to Actual Comparison, Balance Sheet or Statement of Net Position and Income Statement or Statement of Activities. The contractor shall disclose the method of accounting used (cash or accrual) to prepare such statements. The Revenues and Expenditures – Budget to Actual Comparison statement must include the original budget for the fiscal year as approved by the Board, revised budget, actual revenue and expenditures and variance column. A cash disbursement and cash receipt journal cannot take the place of the Balance Sheet and Income Statement. These financial statements shall be available upon

request to the Department's Contract Audit Unit within three (3) months of the contractor's fiscal year end.

- b) This section (Section 2) does not apply to sole proprietor contracts covered under Audits section 1.
3. Audits for a contractor receiving \$250,000.00 to \$500,000.00 per year in cumulative Department funds (a total of all CYFD contracts awarded to the contractor with in a fiscal year) whose Board has elected to not conduct an audit must comply with the following:
- a) The contractor shall have an Independent Auditor's Report of Agreed-Up On Procedures (AUP) to ensure compliance with contract requirements in accordance with General Accepted Accounting Practice (GAAP). The AUP report shall be available upon request to the Department's Contract/Audit Unit within nine (9) months of the contractor's fiscal year end.
 - b) The contractor shall ensure that the selected accounting firm performing the AUP report is rotated every six (6) years (or less if mandated by the State Auditor) with a minimum two-year break.
 - c) The selected auditor shall not have provided non-auditing services within the year being audited that may be disallowed by the Generally Accepted Government Auditing Standards (GAGAS) independence standards (refer to The State of New Mexico State Auditor, State Audit Rule Subsection N of 2.2.2.8 NMAC).
4. Audits for a contractor receiving \$500,000.00 or greater per year in cumulative Department funds must disclose how much funding is being received from governmental funds (a total of all CYFD contracts awarded to the contractor with in a fiscal year):
- a) The contractor shall have an Independent Audit Report that conforms to the General Accounting Standards (Yellow Book) as recommended by GAO. This Independent Audit Report shall be available upon request to the Department's Contract/Audit Unit within nine (9) months of the contractor's fiscal year end. The contractor must also submit a copy of any Management Letter Comments issued by the Independent Auditor in a separate report.
 - b) The contractor shall ensure that the auditor or auditing firm performing the audit report is rotated every six (6) years (or less if mandated by the State Auditor) with a minimum two year break.
 - c) The selected auditor shall not have provided non-auditing services within the year being audited that may be disallowed by the Generally Accepted Government Auditing Standards (GAGAS) independence standards (refer to The State of New Mexico State Auditor, State Audit Rule Subsection N of 2.2.2.8 NMAC).
5. A contractor receiving over \$750,000.00 per year in cumulative Federal funds must disclose in their financial audit report how much funding is being received from

Agreement No. 15-690-18146-1

governmental funds (a total of all funds awarded to the contractor within a fiscal year) must adhere to the “uniform guidance for federal awards” (Uniform Guidance). The standards set forth in Title 2 Grants and Agreements Subtitle A Chapter II Part 200 Subpart F- Audit Requirements. For one full fiscal year after the effective date of the uniform guidance, non-federal entities must comply with the terms and conditions of their federal award, which will specify whether the uniform guidance applies. The contractor must have available upon request a copy of any Management Letter Comments issued by the Independent Auditor in a separate report.

- a) The Contractor must have available upon request their audited financial statements within nine (9) months of their fiscal year end to the Agency’s Contract/Audit Unit. The Contractor must also have available upon request the Management Letter Comments issued by the Independent Auditor in a separate report.
 - b) The contractor shall ensure that the auditor or auditing firm performing the audit report is rotated every six (6) years (or less if mandated by the State Auditor) with a minimum two-year break.
 - c) The selected auditor shall not have provided non-auditing services within the year being audited that may be disallowed by the Generally Accepted Government Auditing Standards (GAGAS) independence standards (refer to The State of New Mexico State Auditor, State Audit Rule Subsection N of 2.2.2.8 NMAC).
6. Financial Statements, Independent Auditor’s Report of Agreed-Upon Procedures (AUP), and Audits must be mailed to:

Children, Youth and Families Department
Administrative Services Division
Contract Audit Unit
P.O. Box 5160
Santa Fe, NM 87502

SOURCE SHEET

ADMINISTRATIVE REQUIREMENTS

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)

<https://www.federalregister.gov/articles/2013/12/26/2013-30465/uniform-administrative-requirements-cost-principles-and-audit-requirements-for-federal-awards>

State of New Mexico Manual of Model Accounting Practices (MAP's) issued by the New Mexico Department of Finance and Administration-Financial Control Division

<http://www.nmdfa.state.nm.us/Manuals.aspx>

The State of New Mexico State Auditor, State Audit Rule

http://www.saonm.org/state_auditor_rule

COST PRINCIPLES

Title 2 CFR, Chapter 1, Part 170, Reporting Sub-award and Executive Compensation Information.

Title 2 Grants and -Agreements Subtitle A Chapter II Part 200,

- Subpart A – Acronyms and Definitions
- Subpart B- General Provisions
- Subpart C – Pre-Federal Award Requirements and Contents of Federal Awards
- Subpart D- Post Federal Award Requirements
- Subpart E- Cost Principles
- Subpart F – Audit Requirements

FASB and AICPA Statements and Professional Pronouncements.

AUDITS

U.S. General Accounting Office, Government Auditing Standards, (The Yellow Book, current revision).

FASB and AICPA Statements and Professional Pronouncements.