FOUR COUNTY BOARD OF ALCOHOL, DRUG ADDICTION,
AND MENTAL HEALTH SERVICES

Subject: Federal Uniform Guidance Policy

Serial No. 5.1
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Adopted: 01-09-26

**Chairperson, John Nye**

1. FINANCIAL MANAGEMENT: The Board will ensure transactions are properly recorded and accounted for in order to permit the preparation of reliable financial statements and Federal reports, maintain accountability over the receipt, use and obligation of Federal funds, and safeguard Federal Funds against loss from unauthorized use or disposition, in compliance with the terms and conditions of the Federal award and the *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 C.F.R. Part 200).*

2. COST PRINCIPALS: The Board will determine whether costs allocated to Federal awards are allowable or unallowable and classify costs as direct or indirect in compliance with the terms and conditions of the Federal award and the *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 C.F.R. Part 200)*

3. SUBRECIPIENT MONITORING: The Board shall ensure proper monitoring of the programmatic and financial activities of its subrecipients, from award notification to award closeout, to ensure that subrecipients of federal funds utilize those funds in accordance with the terms and conditions of the Federal award and the requirements of the *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR Part 200)*. This Policy only applies to federal funds provided to organizations that the Board has determined is a "subrecipient" as defined in 2 C.F.R. Part 200.93 and in consideration of the criteria provided in 2 C.F.R. 200.331.

4. INTERNAL CONTROLS: The Board will establish and implement processes that provide reasonable assurances regarding the effectiveness and efficiency of Board operations, the reliability of reporting for internal and external use, and compliance with applicable laws and regulations, the terms and conditions of the Federal award, and the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 C.F.R. Part 200).

5. PROCUREMENT: The Board will utilize uniform processes for procurement transactions under a federal award or subaward in compliance with the terms and conditions of the Federal award and the *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 C.F.R. Part 200). Note:* Procurement transactions are those conducted with "contractors" as defined in 2 C.F.R. Part 200.01 and 2 C.F.R. 200.331. Therefore, these procurement procedures do not apply to an entity that the Board has determined to be a "subrecipient" in accordance with those sections.