

**Idaho Supreme Court  
State and Local Fiscal Recovery Fund  
Policy and Procedure Guide**





## State and Local Fiscal Recovery Fund Policy and Procedure Guide

### Purpose

The purpose of this guide is to establish policies and procedures related to the management of federal State and Local Fiscal Recovery Fund (SLFRF) funds appropriated to the Idaho Judicial Branch (Court) under the American Rescue Plan Act (ARPA). This guide provides compliance and reporting requirements associated with SLFRF funds as issued by the U.S. Treasury and establishes internal controls to support the safeguarding of federal dollars and adherence to federal laws and regulations. All recipients of SLFRF funds are required to follow the outlined process, reporting, and record-retention requirements described in this document.

### Background

ARPA, which was signed into law on March 11, 2021 by President Biden, established the SLFRF to provide state and local governments with the resources needed to respond to the pandemic and its economic effects and to build a stronger, more equitable economy during the recovery.

The State of Idaho received \$5.74 billion under the act, with \$1.80 billion allocated to SLFRF for the purpose of responding to the COVID-19 health emergency and its negative economic impacts. The Idaho Judicial Branch was appropriated \$19.991 million in SLFRF funds by the Idaho Legislature for the following programs:

- Access to Justice –Case Backlog and Remote Operations Support (EC 3.5) - \$3,824,100
- Idaho Courts Technology Infrastructure Stabilization Project (EC 3.4) - \$16,136,400
- Court Operations Safety – Personal Protective Equipment (EC 1.5) - \$30,000

SLFRF funds are subject to [U.S. Treasury](#) and [Federal Uniform Guidance](#) (2 CFR 200) requirements. Summaries of these requirements are included in the Compliance and Reporting Requirements section of this document, but detailed, updated information can also be found on the links above.

The compliance requirements tied to SLFRF funds are significant and place additional responsibilities on recipients including the Supreme Court, Administrative Offices of the Court, and Judicial Districts. This document helps define these requirements and establishes a roadmap for the Court's success. Recipients and subrecipients are the first line of defense and responsible for ensuring SLFRF funds are used for eligible purposes and follow federal compliance requirements.

### Definitions of Fiscal Terms (Based on Federal Guidance)

**Performance Period:** Funds may be used to cover eligible costs incurred or obligated during the period that begins on March 3, 2021 and ends on December 31, 2024. All obligations must be liquidated or expended by December 31, 2026.

**Incurred:** The U.S. Treasury's Final Rule provides that "incurred" means the recipient has incurred an obligation, which has the same meaning given to "financial obligation" in 2 CFR 200.1.

**Financial Obligation:** Represents orders placed for property and services, contracts and subawards made, and similar transactions that require payment. Moneys that have been reserved for a specified purpose and are no longer available for another purpose unless the obligation has been removed.

**Expenditure:** The payment made or liability incurred in exchange for goods and services.

**Expended:** Moneys that have been spent for an allowable purpose and are no longer available.

**Allocation:** An allocation has been made when the recipient receives notice of the amount they will receive. Typically, allocation is distinct from awarded or distributed.

**Expenditure Categories:** The U.S. Treasury has established expenditure categories (EC) that, based on the project/program purpose, identify the appropriate eligible uses of funds and applicable compliance and reporting requirements.

**Awarded:** Funds are awarded when moneys subject to appropriation are obligated through contract.

**Subrecipients:** Any district or county that receives a subaward from the Court to carry out the purpose (program or project) of the SLFRF award on behalf of the Court.

**Purchase Order (PO)** – A document, issued by the Finance Division, used to formalize a purchase transaction with a vendor. Acceptance of the PO by a vendor results in a contract.

**Quotation or Proposal** – An informal statement of price, description or goods and services offered for sale.

**Request for Proposal (RFP)** – Means of obtaining goods and services on a competitive basis.

**Solicitation** – An invitation to bid or request for proposals, whether conducted informally or formally published and advertised.

**Sole Source** – A process used to procure goods and services when there is only one vendor for the product or service, or if there is a substantial reason to choose a vendor.

## Compliance Requirements

The SLFRF funds are generally subject to the requirements set forth in the Uniform Guidance (2 CFR 200), which is a set of authoritative rules and regulations associated to federal awards. Below is a summary of requirements applicable to the Court’s programs and projects.

- **Allowable Activities** – The Treasury’s Final Rule provides that recipients may use payments from the Fund to support public health expenditures, address negative economic impacts caused by the public health emergency, replace lost public sector revenue, provide premium pay for essential workers, and invest in water, sewer, and broadband infrastructure. Activities that are not permitted under the fund include:
  - A recipient may not use funds for deposits into any pension fund.
  - A recipient may not use funds to contribute to rainy day funds, financial reserves, or similar funds.
  - A state shall not use funds to either directly or indirectly offset a reduction in the net tax revenue of the state resulting from a covered change during the covered period.

The Court’s three SLFRF programs and related projects meet the requirements for allowable activities based on the U.S. Treasury’s guidance and are classified as follows:

| SLFRF Expense Category   | Formal Project Name  | Project Line Items                            | ARPA Funding      |
|--|--|---|-------------------|
| EC 3.5<br>Public Health-Negative Economic Impact; Public Sector Capacity: Administrative Needs Caused or Exacerbated by the Pandemic | Access to Justice - Case Backlog and Remote Operations Support | Online Dispute Resolution                     | 375,000           |
|  |  | Court Navigator & Mediation Programs          | 875,000           |
|  |  | Remote Services - Equipment                   | 536,250           |
|  |  | Remote Services - Software & Licensing        | 1,158,850         |
|  |  | Remote Services - Courtroom Technology        | 769,000           |
|  |  | Remoted Services - Conference Room Technology | 110,000           |
|  |  | <b>Total</b>                                  | <b>3,824,100</b>  |
| EC 3.4<br>Public Health-Negative Economic Impact; Public Sector Capacity: Effective Service Delivery                                 | Idaho Courts Technology Infrastructure Stabilization Project   | Network Infrastructure Development            | 882,500           |
|  |  | Cloud Migrations - Case Management Systems    | 8,612,500         |
|  |  | Remote Systems Access - Software              | 4,828,500         |
|  |  | Security Enhancements                         | 128,615           |
|  |  | Field Technician Support                      | 1,684,285         |
|  |  | <b>Total</b>                                  | <b>16,136,400</b> |
| EC 1.5<br>Public Health: COVID-19 Mitigation & Prevention: Personal Protective   | Court Operations Safety  | Personal Protective Equipment                 | 30,000            |
|  |  | <b>Total</b>                                  | <b>30,000</b>     |
|  |  | <b>Total</b>                                  | <b>19,990,500</b> |

- **Allowable Costs/Cost Principles** - As outlined in the Uniform Guidance at 2 CFR Part 200, Subpart E regarding Cost Principles, allowable costs are based on the premise that a recipient is responsible for the effective administration of Federal awards, application of sound management practices, and administration of Federal funds in a manner consistent with the program objectives and terms and conditions of the award.

The Finance Division will follow existing internal controls and effective monitoring to ensure compliance with the Cost Principles. All allocations to Judicial Districts that meet the requirements for classification as a subaward will require the subrecipient (district) to validate that appropriate internal controls are in place prior to receiving any SLFRF funds.

Internal controls means a process designed to provide reasonable assurance regarding the achievement of objectives in the following categories (2 CFR 200.61):

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations
- Provide reasonable assurance that:
  - Federal awards are expended only for allowable activities and that costs of goods and services charged to federal awards are allowable and in accordance with applicable principles
  - The drawdown of federal cash is only for immediate needs, reimbursement is requested only after costs have been incurred, states comply with applicable Treasury agreements, and recipients limit payment to subrecipients to immediate cash needs.
  - Only eligible individuals and organizations receive assistance under federal award programs, that subawards are made only to eligible subrecipients, and that amounts provided to or on behalf of recipients were calculated in accordance with program requirements.
  - Proper records are maintained for equipment acquired with federal awards, equipment is adequately safeguarded and maintained, disposition or encumbrance of any equipment or real property is in accordance with federal requirements, and the federal awarding agency is appropriately compensated for its share of any property sold or converted to non-federal use.
  - Federal funds are used only during the authorized period of availability
  - Procurement of goods and services are made in compliance with provisions of the A-102 Common Rule or OMB Circular A-110, as applicable, and that covered transactions (as defined in the suspension and debarment common rule) are not made with a debarred or suspended party
  - Compliance with the real property acquisition, appraisal, negotiation, and relocation requirements.
  - Reports of federal awards submitted to the federal awarding agency or pass-through entity include all activity of the reporting period, are supported by underlying accounting or performance records, and are fairly presented in accordance with program requirements.
- **Period of Performance** – The period of performance for the award under the Fund begins July 1, 2022 and ends on December 31, 2026.

Recipients may only use funds to cover costs incurred during the period beginning July 1, 2022 and ending on December 31, 2024. Recipients must liquidate all obligations incurred by December 31, 2024

under the award no later than December 31, 2026, which is the end of the period of performance. During this two-year period, recipients are only permitted to liquidate all obligations they incurred by December 31, 2024.

**Procurement, Suspension & Debarment** – Uniform Guidance allows States to use their own policies and procedures for procurements using SLFRF funds. Recipients are responsible for ensuring that any procurements using SLFRF funds, and payments under procurement contracts using such funds, are consistent with the parts of the Uniform Guidance procurement standards expressly adopted herein, as well as 2 CFR 200.321 through 2 CFR 200.323, and 2 CFR 200.327. Recipients are also required to comply with OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement), 2 C.F.R. Part 180, including the requirement to include a term or condition in all lower tier covered transactions (contracts and subcontractors described in 2 C.F.R. Part 180, subpart B) that the award is subject to 2 C.F.R. Part 180 and Treasury’s implementing regulation at 31 C.F.R. Part 19.

- **Reporting** - All recipients of federal funds must complete financial, performance, and compliance reporting as required and outlined in Reporting Requirements section of this guide. Expenditures may be reported on a cash or accrual basis, as long as the methodology is disclosed and consistently applied. Reporting must be consistent with the definition of expenditures pursuant to 2 CFR 200.1. All recipients should appropriately maintain accounting records for compiling and reporting accurate, compliant financial data, in accordance with appropriate accounting standards and principles.

All Court financial reporting information will be submitted to the state’s Department of Financial Management and included in the state’s aggregate report to the Feds. See Reporting Requirements for all mandatory performance and compliance reports and related deadlines.

- **Subrecipient Monitoring** – Any funding that meets the definition of a subrecipient award is subject to monitoring requirements established under 2 CFR 200.1. SLFRF recipients that are pass-through entities are required to manage and monitor their subrecipients to ensure compliance with requirements of the SLFRF award.

Any funding passed through by the Court to a county that meets these requirements will: (1) be clearly identified as a subaward of SLFRF funds; (2) identify any and all compliance requirements for use of the SLFRF funds; and (3) describe any and all reporting requirements for expenditures of SLFRF funds.

Additionally, the Finance Division will be responsible for evaluating each subrecipient’s risk of noncompliance based on a set of common factors, such as prior experience in managing Federal funds, previous audits, personnel, and policies or procedures for award execution and oversight. Subrecipients are subject to the Single Audit Act and 2 CFR part 200, subpart F regarding audit requirements.

See Subrecipient Procedures for further details.

- **Best Practices** – The Treasury has described the following best practices in internal controls. These controls have been incorporated in the Policies and Procedures section of this document.

**Table 1: Internal controls best practices**

| Best Practice                           | Description   | Example  |
|---|---|--|
| <b>Written policies and procedures</b>  | Formal documentation of recipient policies and procedures                   | Documented procedure for determining worker eligibility for premium pay                                  |
| <b>Written standards of conduct</b>     | Formal statement of mission, values, principles, and professional standards | Documented code of conduct / ethics for subcontractors   |
| <b>Risk-based due diligence</b>         | Pre-payment validations conducted according to an assessed level of risk    | Enhanced eligibility review of subrecipient with imperfect performance history                           |
| <b>Risk-based compliance monitoring</b> | Ongoing validations conducted according to an assessed level of risk        | Higher degree of monitoring for projects that have a higher risk of fraud, given program characteristics |
| <b>Record maintenance and retention</b> | Creation and storage of financial and non-financial records.                | Storage of all subrecipient payment information.   |

## Reporting Requirements

There are two types of reporting requirements for the SLFRF program that the Court is subject to. These include:

- **Project and Expenditure Report:** Report on projects funded, expenditures, and contracts and subawards equal to or greater than \$50,000, and other information.
- **Recovery Plan Performance Report:** The Recovery Plan Performance Report (the “Recovery Plan”) will provide information on the projects that large recipients are undertaking with program funding and how they plan to ensure program outcomes are achieved in an effective, efficient, and equitable manner. It will include key performance indicators identified by the recipient and some mandatory indicators identified by Treasury.

The Recovery Plan will be posted on the Court’s website as well as provided to the U.S. Treasury.

**Project and Expenditure Report** – This is a quarterly report due 30 days after the end of each quarter. The following table outlines the reporting periods and due dates for this report:

**Table 3: Quarterly Project and Expenditure Report Timeline**

| Report | Year | Quarter | Period Covered          | Due Date         |
|--------|------|---------|-------------------------|------------------|
| 1      | 2021 | 2 – 4   | March 3 – December 31   | January 31, 2022 |
| 2      | 2022 | 1       | January 1 – March 31    | April 30, 2022   |
| 3      | 2022 | 2       | April 1 – June 30       | July 31, 2022    |
| 4      | 2022 | 3       | July 1 – September 30   | October 31, 2022 |
| 5      | 2022 | 4       | October 1 – December 31 | January 31, 2023 |
| 6      | 2023 | 1       | January 1 – March 31    | April 30, 2023   |
| 7      | 2023 | 2       | April 1 – June 30       | July 31, 2023    |
| 8      | 2023 | 3       | July 1 – September 30   | October 31, 2023 |
| 9      | 2023 | 4       | October 1 – December 31 | January 31, 2024 |
| 10     | 2024 | 1       | January 1 – March 31    | April 30, 2024   |
| 11     | 2024 | 2       | April 1 – June 30       | July 31, 2024    |
| 12     | 2024 | 3       | July 1 – September 30   | October 31, 2024 |
| 13     | 2024 | 4       | October 1 – December 31 | January 31, 2025 |
| 14     | 2025 | 1       | January 1 – March 31    | April 30, 2025   |
| 15     | 2025 | 2       | April 1 – June 30       | July 31, 2025    |
| 16     | 2025 | 3       | July 1 – September 30   | October 31, 2025 |
| 17     | 2025 | 4       | October 1 – December 31 | January 31, 2026 |
| 18     | 2026 | 1       | January 1 – March 31    | April 30, 2026   |
| 19     | 2026 | 2       | April 1 – June 30       | July 31, 2026    |
| 20     | 2026 | 3       | July 1 – September 30   | October 31, 2026 |
| 21     | 2026 | 4       | October 1 – December 31 | April 30, 2027   |

The following information is required in Project and Expenditure Reports annual reporting:

- **Projects:** Provide information on all SLFRF funded projects. Projects are defined as a grouping of closely related activities that together are intended to achieve a specific goal or are directed toward a common purpose. These activities can include new or existing eligible government services or investments funded in whole or in part by SLFRF funding. For each project, the recipient is required to enter the project name, identification number (created by the recipient), project expenditure category (see Appendix 1), description, and status of completion. Project descriptions must describe the project in sufficient detail to provide an understanding of the major activities that will occur and must be between 50 and 250 words. Projects should be defined to include only closely related activities directed toward a common purpose.

Projects will align to a single Expenditure Category as previously determined.

- **Obligations and Expenditures:** Once a project is entered the recipient will be able to report on the project's obligations and expenditures. Recipients will be asked to report:
  - Current period obligation
  - Cumulative obligation
  - Current period expenditure
  - Cumulative expenditure
- **Project Status:** Once a project is entered the recipient will be asked to report on project status each reporting period, in four categories:
  - Not Started
  - Completed less than 50 percent
  - Completed 50 percent or more
  - Completed

- **Adopted Budget:** Each state, territory and metropolitan city and county with a population that exceeds 250,000 residents will provide the budget adopted for each project by its jurisdiction associated with SLFRF funds. Treasury will use this information to better understand the intended impact, identify opportunities for outreach, and understand the recipient's progress in program implementation. Treasury is not approving or pre-approving projects or budgets

Recipients will enter the Adopted Budget based on information that exists currently in the recipient's financial systems and the recipient's established budget process. Treasury understands that recipients may use different budget processes. For example, a recipient may consider a project budgeted once a legislature has appropriated funds; whereas another recipient may consider a project budgeted at the moment when the funds have been obligated.

- **Subawards, Contracts, Grants, Loans, Transfers, and Direct Payments:** Each recipient shall also provide detailed obligation and expenditure information for any contracts and grants awarded, loans issued, transfers made to other government entities, and direct payments made by the recipient that are equal to or greater than \$50,000.

In general, recipients will be asked to provide the following information for each Contract, Grant, Loan, Transfer, or Direct Payment equal to or greater than \$50,000:

- Subrecipient identifying and demographic information (e.g., UEI/TIN number and location)
- Award number (e.g., Award number, Contract number, Loan number)
- Award date, type, amount, and description

- Award payment method (reimbursable or lump sum payment(s))
- For loans, expiration date (date when loan expected to be paid in full)
- Primary place of performance
- Related project name(s)
- Related project identification number(s) (created by the recipient)
- Period of performance start date
- Period of performance end date
- Quarterly obligation amount
- Quarterly expenditure amount
- Project(s)

**Recovery Plan Performance Report** – States with populations that exceed 250,000 residents will also be required to publish and submit a Recovery Plan Performance Report. Each report must be published on a public-facing website of the recipient by the report due date.

The Recovery Plan provides the public and Treasury both retrospective and prospective information on the projects recipients are undertaking or planning to undertake with program funding and how they are planning to ensure program outcomes are achieved in an effective, efficient, and equitable manner.

The report is due annually as follows:

| Annual Report | Period Covered                   | Due Date        |
|---------------|----------------------------------|-----------------|
| 1             | Award Date – July 31, 2021       | August 31, 2021 |
| 2             | July 1, 2021 – June 30, 2022     | July 31, 2022   |
| 3             | July 1, 2022 – June 30, 2023     | July 31, 2023   |
| 4             | July 1, 2023 – June 30, 2024     | July 31, 2024   |
| 5             | July 1, 2024 – June 30, 2025     | July 31, 2025   |
| 6             | July 1, 2025 – June 30, 2026     | July 31, 2026   |
| 7             | July 1, 2026 – December 31, 2026 | April 30, 2027  |

- **Uses of Funds:** Recipients will describe in further detail the strategy and goals of their jurisdiction’s SLFRF program, such as how their jurisdiction’s approach would help support a strong and equitable recovery from the COVID-19 pandemic and economic downturn. Recipients should describe how their intended and actual uses of funds will achieve their goals. Given the broad eligible uses of funds established by the final rule and the specific needs of different jurisdictions, recipients should also explain how the funds would support the communities, populations, or individuals in their jurisdiction. Recipients should describe how their use of funds supports their overall strategy and goals
  - **Public Health-Negative Economic Impact:** Public Sector Capacity (EC 3): As relevant, describe how funds are being used to support public sector workforce and capacity, including public sector payroll, rehiring of public sector workers, and building of public sector capacity.
- **Performance Report:** In this section, recipients should describe how performance management is incorporated into their SLFRF program, including how they are tracking their overarching jurisdictional goals for these funds as well as measuring results for individual projects. The recipient has flexibility in terms of how this information is presented in the Recovery Plan, and may report key performance indicators for each project, or may group projects with substantially similar goals and the same outcome measures. In some cases, the recipient may choose to include some indicators for each individual project as well as crosscutting indicators. Recipients may include links to performance management dashboards, performance management policies, and other public facing tools that are used to track and communicate



the performance of Fiscal Recovery Funds. In addition to outlining in this section their high-level approach to performance management, recipients must also include key performance indicators for each SLFRF project in the Project Inventory section (described below in #8). Performance indicators should include both output and outcome measures. Output measures, such as the number of students enrolled in an early learning program, provide valuable information about the early implementation stages of a project. Outcome measures, such as the percent of students reading on grade level, provide information about whether a project is achieving its overall goals. Recipients are encouraged to use logic models to identify their output and outcome measures.

## Procurement

The Court places a high degree of importance on its processes for selecting and contracting with external suppliers to provide materials and services necessary to support court operations. Suppliers are an extension of the Court's goals and mission and essential in ensuring continuity of court programs and services.

Sound procurement processes are essential to the Court's success. General Procurement Policy, Approval Authority, Purchase Orders, Contracting and Purchasing Card (P-Card) has specific areas of applicability, objectives, and process controls. It is the Court's policy that all purchases of materials and services for which this policy applies must be in accordance with these processes.

### General Procurement Policy

- **Application of Policy** – This policy applies to contracts for purchases, services, and construction or repair work funded with SLFRF funds. The requirements of this Policy also apply to any subrecipient of SLFRF funds. All projects or programs funded with SLFRF funds are subject to Uniform Guidance (2 CFR Part 200) as described in the Compliance Requirement section of this guide.

- **Compliance with Law** – All procurement activities conducted on behalf of the Court must be in compliance with federal, state and local laws, and court policies.

All solicitations shall inform prospective vendors and contractors that they must comply with applicable federal laws, regulations, executive orders, and terms and conditions of the funding award.

- **Compliance with Terms and Conditions of Award.** All procurement activities conducted on behalf of the Court must be in compliance with the Terms and Conditions of the Award of SLFRF funds to the State of Idaho, executed on May 10, 2021, including, but not limited to, requiring any sub-grantees, contractors, subcontractors, successors, transferees and assignees to comply with specified assurances regarding Title VI of the Civil Rights Act of 1964 and Executive Order 13166 ("Improving Access to Services for Persons with Limited English Proficiency").
- **Contracts Funded with SLFRF funds.** All contracts funded with SLFRF funds must include all applicable provisions the Terms and Conditions of Award, Uniform Guidance, and U.S. Treasury require to be included in SLFRF funded contracts entered by states, including, but not limited to:
  - Contracts must include the requirement that contractor agrees to comply with all applicable federal statutes, regulations, and executive orders.
  - Every contract or agreement subject to Title VI of the Civil Rights Act of 1964 and its regulations between the Recipient and the Recipient's sub-grantees, contractors, subcontractors, successors, transferees, and assignees must incorporate the following language: "The sub-grantee, contractor, subcontractor, successor, transferee, and assignee shall comply with Title VI of the Civil Rights Act of 1964, which prohibits recipients of federal financial assistance from excluding from a program or activity, denying benefits of, or otherwise discriminating against a person on the basis of race, color, or national origin (42 U.S.C. 2000d et seq.), as implemented by the Department of the Treasury's Title VI regulations, 31 CFR Part 22, which are herein incorporated by reference and made a part of this contract (or agreement). Title VI also includes protection

to persons with 'Limited English Proficiency' in any program or activity receiving federal financial assistance, 42 USC 2000d et seq., as implemented by the Department of the Treasury's Title VI regulations, 31 CFR Part 22, and herein incorporated by reference and made a part of this contract or agreement."

- o Contracts must include the applicable provisions set forth in Appendix II to 2 CFR 200 ("Contract Provisions for Non-Federal Entity Contracts under Federal Awards").
- **Ethical Conduct** – Care must be taken to avoid the intent and appearance of unethical practice in relationships, actions and communications. It is the responsibility of Court staff to ensure that the Court does not knowingly enter into purchase commitments that could result in a conflict of interest.
- **Conflicts of Interest** – No Court employee, officer, or agent may participate in the selection, award, or administration of a contract supported by SLFRF funds if he or she has a real or apparent conflict of interest. Such a conflict would arise when an employee, officer or agent, any member of his or her family, his or her partner, or an organization which employees or is about to employ any parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for contract.

Court employees must promptly disclose in writing all actual or potential conflicts to the Finance Director as they arise or are identified. Violations of these standards may result in disciplinary actions as determined by the Supreme Court.

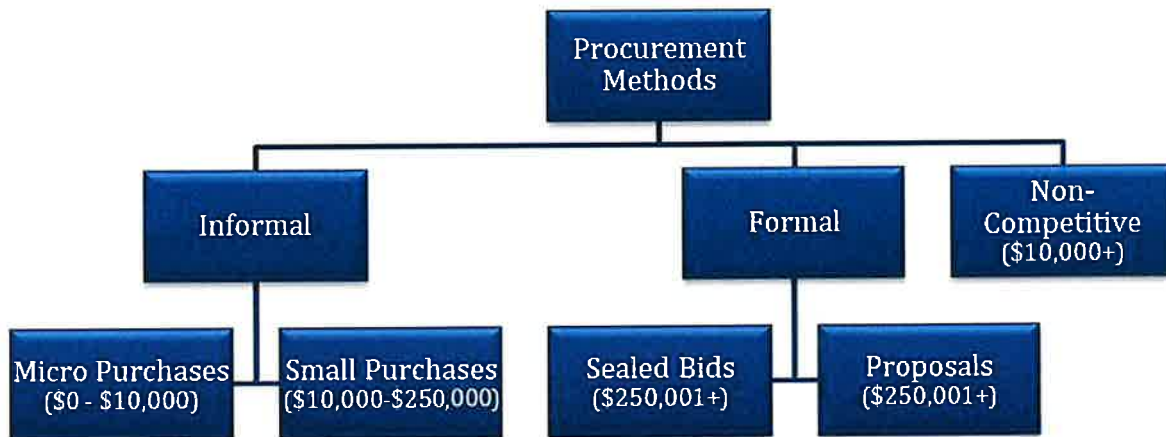
- **Gratuities from Suppliers** – Court employees, officers, and agents may neither solicit nor accept gratuities, favors, or anything of monetary value, including, but not limited to, money, loans, credits, entertainment, services or gifts (collectively, "gratuities") from current or prospective suppliers or parties to subcontracts. Such gratuities, even if of seemingly low value, can give rise to a conflict of interest or the appearance of a conflict of interest. Court employees, officers, and agents may never accept gratuities from a current or prospective supplier that has submitted or may submit a bid for a contract for which a bid solicitation is being contemplated, developed or is actively accepting bids.
- **Disbarment** – No contract shall be awarded to a contractor included on the federally debarred bidder's list. Vendors must be researched at [sam.gov](http://sam.gov) to ensure they have not been suspended, disbarred, or excluded prior to soliciting bids.
- **Acquisition of Unnecessary or Duplicative Items** – Court employees should consolidate or break out procurements to obtain a more economical purchase. Where appropriate, analysis should be performed on lease versus purchase alternatives or any other appropriate analysis to determine the most economical approach.
- **Shared Services** – The use of shared services across federal, state, and local governments is encouraged to foster greater economy and efficiency. Where appropriate, Court employees should explore intergovernmental or inter-entity agreements for the use of common or shared goods and services.
- **Affirmative Socioeconomic Requirements** – As outlined in CFR 200.321, when entering into a contract for goods or services, all necessary affirmative steps must be taken to assure that all small and minority businesses, women's business enterprises, and labor surplus area firms are used when possible.
- **Domestic Preference** – To the extent appropriate and consistent with law, preference should be given for goods, products, and materials produced in the United States of America when funded with Federal ARPA Funds.

## Approval Authority

Authority to commit and authorize transactions using SLFRF funds is based on the following levels. At all times, the person approving the transaction must be separate from the person preparing the request.

| Transaction Type | Authority Levels | 1st Approval             | 2nd Approval                   | 3rd Approval       |
|------------------|------------------|--------------------------|--------------------------------|--------------------|
| Contracts        | < \$10,000       | Division Director or TCA | Finance Director/Legal Counsel | -                  |
|                  | > \$10,000       | Division Director or TCA | Finance Director/Legal Counsel | ADOC               |
| Purchase Orders  | < \$5,000        | Division Director        | Budget Officer                 | Finance Controller |
|                  | > \$5,000        | Division Director        | Budget Officer                 | Finance Director   |
| Invoices         | < \$5,000        | Division Director or TCA | Finance Controller             | -                  |
|                  | > \$5,000        | Division Director or TCA | Finance Controller             | Finance Director   |

## Procurement Methods



- **Micro-Purchases - \$0 - \$10,000**
  - No bid or quote required if price is considered reasonable. Reasonableness can be determined by comparing the price to past purchases or other published prices and/or requesting prices from more than one vendor.
  - Distributed equitably among a range of qualified vendors when practical
- **Small Purchase - \$10,001 - \$250,000**
  - Price/rate quotes must be obtained from at least two vendors
  - Can be informal (e.g., phone call or web search)
  - All quotes, including phone calls, web searches, etc. must be documented and on file (submitted to Finance)
  - Price does not need to be a determining factor, but all quotes need to be kept and decision factors documented
- **Formal Procurement Methods**
  - **Sealed bid - \$250,001 and greater**
    - Used when the selection of successful bidder can be made principally on the basis of price

- Bids must be solicited from an adequate number of known suppliers, providing sufficient response time
- Must publicly advertise bids
- Invitations to bid must define the items for bidders to properly respond
- All bids will be opened at time and place prescribed in invitation
- 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 costs, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of.
- Any and all bids may be rejected if there is a sound documented reason
- **Competitive proposal** - \$250,001 and greater
  - Generally used when conditions are not appropriate for the use of sealed bids.
  - Must be publicized and identify all evaluation factors and their relative importance
  - Must solicit an adequate number of qualified sources
  - Any response to publicized requests for proposals must be considered to the maximum extent practical
  - Must have a written method for conducting technical evaluations of the proposals and making selections
  - Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered
- **Noncompetitive Procurement** - \$10,000 and greater
  - May be used only when the item is available only from a single source, the public exigency or emergency will not permit a delay resulting from competitive solicitation, federal awarding agency or pass-through entity expressly authorizes its use in response to a written request, or after solicitation of a number of sources competition is determined inadequate
  - Justification of the use of noncompetitive proposal must be documented and submitted to the Finance Division
  - Any research on availability from multiple sources must be documented and submitted to the Finance Division
  - Documentation of authorization must be retained
  - Any initial solicitations from multiple sources which are concluded to be inadequate must be documented

**Existing Contracts** – The U.S. Treasury’s Coronavirus State and Local Fiscal Recovery Funds Final Rule: FAQ provides that states may leverage existing contracts for SLFRF activities. States that do so must follow their own procurement policies pursuant to 2 CFR 200.317, and comply with 2 CFR 200.321 through 2 CFR 200.323, and 2 CFR 200.327 of the Uniform Guidance. It is the policy of this Court that the Court may leverage existing contracts, without following one of the above procurement methods, when approved by Finance and Legal.

### Documentation

Documentation is required to support the history of the procurement process, including, but not limited to, the rationale for the method of procurement used, the selection of the contract type, the contractor selection or

rejection, and the basis for the contract price. This documentation, along with the following is required to be submitted to the Finance Division and maintained for future audit.

- Acquisition planning information and other pre-solicitation documentation;
- The statement of work/scope of services;
- A list of sources solicited;
- Copies of published notices of requests for proposals;
- Copies of solicitation documents, as well as any addendums or amendments;
- Notice to unsuccessful bidders or offers;
- Record of any protests, disputes and claims;
- Copies of bid, performance, and payments;
- Steps taken to comply with affirmative socioeconomic requirements set by 2 CFR 200.321

## Subrecipients

Funding allocations to subrecipients will require a written agreement with the subrecipient (Appendix A), and such agreement shall require the subrecipient to comply to requirements of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards under 2 CFR 200. These requirements include, but are not limited to:

- Compliance with ARPA's eligible and restricted uses of funds, including implementation of effective controls to ensure that each expenditure of funds is an eligible use and to maintain adequate documentation to each such expenditure.
- Implementation of internal controls and effective monitoring to ensure compliance with Uniform Guidance 2 CFR 200, including generally identifying direct and indirect costs and treating each cost consistently in like circumstances.
- Maintenance of procedures for obtaining information related to beneficiaries of ARPA funds and monitoring of the implementation of such procedures.
- Maintenance of records and financial documents for five years after all funds have been expended or returned to Treasury and providing or making available such records to any authorized oversight body upon request.
- Implementation of policies and controls that calculate, document, and record any SLFRF funding received from the Court.
- Ensure that procurements using SLFRF funds, or payments under procurement contracts using such funds, are consistent with the procurement standards set forth in the Uniform Guidance at 2 CFR § 200.317 through 2 CFR § 200.327 and this Policy.
- If your county expends more than \$750,000 in Federal awards during its fiscal year, submitting to an audit under the Single Audit Act and its implementing regulation at 2 CFR Part 200, Subpart F.
- Compliance with legal requirements relating to nondiscrimination and nondiscriminatory use of Federal funds, including ensuring that your district does not deny benefits or services, or otherwise discriminate on the basis of race, color, national origin (including limited English proficiency), disability, age, or sex (including sexual orientation and gender identity).

### Subrecipient Assessment of Risk

Before engaging in a subaward, the Court will evaluate a subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward to determine whether to award the subaward and the appropriate subrecipient monitoring.

Administrative Office of the Court's Finance Division will conduct the risk assessment, which will include consideration of the following factors:

- The subrecipient's prior experience with the same or similar subawards;
- The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with 2 CFR Subpart F and the extent to which the same or similar subaward has been audited as a major program;
- Whether the subrecipient has new personnel or new or substantially changes systems; and
- The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency). 2 CFR 200.332(b).

The results of the risk assessments must be documented in the Subrecipient Assessment of Risk form and will be used to determine the type and degree of subrecipient monitoring. The Finance Division will assign an overall risk level to each subrecipient indicating the following:

| <b>Low Risk</b>   | <b>Moderate Risk</b>   | <b>High Risk</b>   |
|---|--|--|
| There is a low risk that the subrecipient will fail to meet project or programmatic objectives or incur significant deficiencies in financial, regulatory, reporting, or other compliance requirements. | There is moderate risk that the subrecipient will fail to meet project or programmatic objectives or incur significant deficiencies in financial, regulatory, reporting, or other compliance requirements. | There is high risk that the subrecipient will fail to meet project or programmatic objectives or incur significant deficiencies in financial, regulatory, reporting, or other compliance requirements. |

### Subrecipient Monitoring

The Finance Division will develop and implement a subrecipient monitoring plan for the subaward based on the findings of the Subrecipient Assessment of Risk. According to 2 CFR 200.332(d), the monitoring plan must involve:

- Reviewing financial and performance reports required by the pass-through entity.
- Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular award.
- Issuing a management decision for applicable audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by 2 CFR 200.521.
- The pass-through entity is responsible for resolving audit findings specifically related to the subaward and not responsible for resolving crosscutting findings. If a subrecipient has a current Single Audit report posted in the Federal Audit Clearinghouse and has not otherwise been excluded from receipt of Federal funding (e.g., has been debarred or suspended), the pass-through entity may rely on the subrecipient's cognizant audit agency or cognizant oversight agency to perform audit follow-up and make management decisions related to cross-cutting findings in accordance with section 2 CFR 200.513(a)(3)(vii). Such reliance does not eliminate the responsibility of the pass-through entity to

issue subawards that conform to agency and award-specific requirements, to manage risk through ongoing subaward monitoring, and to monitor the status of the findings that are specifically related to the subaward.

The Court’s monitoring plan will vary based on the overall subrecipient risk assessment detailed as follows:

| Subrecipient Deemed Low Risk   | Subrecipient Deemed Medium Risk  | Subrecipient Deemed High Risk  |
|--|--|--|
| <ul style="list-style-type: none"> <li>• Payment validations (monthly)</li> <li>• Report reviews (quarterly)</li> <li>• Desk reviews (at least once per year or more)</li> <li>• Audit reviews (yearly)</li> </ul> | <ul style="list-style-type: none"> <li>• Payment validations (monthly)</li> <li>• Report reviews (quarterly)</li> <li>• Desk reviews (within 6 months of project start and every six months thereafter)</li> <li>• Onsite reviews (within 12 months of project start and annually thereafter, or more frequently if needed)</li> <li>• Audit reviews (yearly)</li> </ul> | <ul style="list-style-type: none"> <li>• Payment validations (monthly)</li> <li>• Compliance training (one-time)</li> <li>• Prior approvals for certain expenditures</li> <li>• Payment validations (monthly)</li> <li>• Report reviews (quarterly)</li> <li>• Desk reviews (within 3 months of project start and quarterly thereafter)</li> <li>• Onsite reviews (within 6 months of project start and bi-annually thereafter, or more frequently if needed)</li> <li>• Audit reviews (yearly)</li> </ul> |

### SLRFR Purchasing & Invoice Processing Procedures

1. Complete required procurement bid process (Procurement Methods) and select vendor.
2. Obtain vendor contract and submit to Legal for review. Contract will be routed through required approval process (Approval Authority).
3. Submit Purchase Order (PO) requisition to Finance for approval, including all vendor bid/selection documentation.
4. Finance will approve requisition and initiate PO, providing a copy to requesting district/division.
5. Purchase initiator will complete purchase, providing vendor copy of approved PO.
6. All tangible purchases should be receipted into the ISC Warehouse where formal receipt processes will be followed, including review and acknowledgment of receipt on accompanying packing slip.
7. Tangible assets will be tagged and entered into the Court’s asset management system.
8. Packing slip is forwarded to [FinanceOffice@idcourts.net](mailto:FinanceOffice@idcourts.net) with name of ARPA project.
9. Invoices once billed should be forwarded to [FinanceOffice@idcourts.net](mailto:FinanceOffice@idcourts.net) for entry into the Payment Services system.
10. Accounting will match the approved PO, packing slip, and invoice addressing any discrepancies prior to payment. If no issues are noted, the invoice will be entered into Payment Services for review and approval.

11. Budget/project owners (program managers, TCAs, or division directors) will review and approve invoices in the Payment Services system, ensuring accuracy of counts, rates, total cost, ship to address, and account coding. Approval should also include a review for compliance with ARPA requirements.
12. Finance Division will perform a final review to ensure the payment is consistent with the ARPA spend plan, compliance requirements, and that all necessary supporting documentation is on file.
13. Once approved, the invoice will be released for payment by the State.

### **Recordkeeping Requirements**

All records and financial documents associated with SLFRF funds must be maintained for five years after all funds have been expended or returned to the U.S. Treasury. Where practicable, such records should be collected, transmitted, and stored in open and machine-readable formats, and made readily available to the Treasury upon request.

### **Single Audit Requirements**

Recipients and subrecipients that expend more than \$750,000 in Federal awards during their fiscal year will be subject to an audit under the Single Audit Act and its implementing regulation at 2 CFR Part 200, Subpart F regarding audit requirements.

### **Civil Rights Compliance**

Recipients of Federal financial assistance from the Treasury are required to meet legal requirements relating to nondiscrimination and nondiscriminatory use of Federal funds. Those requirements include ensuring that entities receiving Federal financial assistance from the Treasury do not deny benefits or services, or otherwise discriminate on the basis of race, color, national origin (including limited English proficiency), disability, age, or sex (including sexual orientation and gender identity), in accordance with the following authorities: Title VI of the Civil Rights Act of 1964 (Title VI) Public Law 88-352, 42 U.S.C. 2000d-1 et seq., and the Department's implementing regulations, 31 CFR part 22; Section 504 of the Rehabilitation Act of 1973 (Section 504), Public Law 93-112, as amended by Public Law 93-516, 29 U.S.C. 794; Title IX of the Education Amendments of 1972 (Title IX), 20 U.S.C. 1681 et seq., and the Department's implementing regulations, 31 CFR part 28; Age Discrimination Act of 1975, Public Law 94-135, 42 U.S.C. 6101 et seq., and the Department implementing regulations at 31 CFR part 23.

### **Appendix**

- Appendix A – ARPA Subrecipient Agreement
- Appendix B – ARPA Disbursement Request Form



## Appendix A – ARPA Subrecipient Agreement

American Rescue Plan Act of 2021 Coronavirus State and Local Fiscal Recover Funds Subaward Agreement  
Between  
IDAHO JUDICIAL BRANCH  
and  
[NAME OF SUBRECIPIENT]

### **Article I. Overview.**

**Section 1.1. Parties.** The parties to this agreement are IDAHO JUDICIAL BRANCH, a department of the State of Idaho (“Court”) and [FULL LEGAL NAME OF SUBRECIPIENT], an Idaho Judicial District/County (“Subrecipient”).

**Section 1.2. Definitions.** The definitions in 2 CFR 200.1 are hereby incorporated into this Agreement.

**Section 1.3. Roles.** For the purposes of this Agreement, the Court serves as a pass-through entity.

**Section 1.4. Source of Funding.** This Agreement is funded by a portion of the \$19,550,000 allocated to the Court by the Coronavirus State Local Fiscal Recovery Fund created under section 603 of the American Rescue Plan Act of 2021 (ARP/CSLFRF).

**Section 1.5. Purpose.** The purpose of this Agreement is to establish the terms and conditions for a subaward allocated to the Subrecipient from the Court.

**Section 1.6. Disclosures.** Federal regulations, specifically 2 CFR 200.332(a)(1), require the Court to provide the Subrecipient with specific information about this subaward. All required information is listed in Exhibit A (Subaward Data).

**Section 1.7. Term.** This Agreement shall govern the performance of the parties for the period July 1, 2022 (the “Effective Date”) through December 31, 2026 (“Expiration Date”), unless earlier terminated by either party in accordance with the terms of this Agreement (“Agreement Term”).

### **Article II. Scope of Funded Activities.**

**Section 2.1. Scope of Services.** Subrecipient shall perform all activities described in the scope of activities, attached hereto as Exhibit B (Approved Activities and Budget).

**Section 2.2. Budget.** Subrecipient shall perform the Approved Activities in accordance with the program budget as approved by the Court and attached hereto as Exhibit B (Approved Activities and Budget).

**Section 2.3. Prior Approval for Changes.** Subrecipient may not transfer allocated funds among cost categories within a budgeted program account without the prior written approval of the Court; nor shall Subrecipient make any changes, directly or indirectly, to program design, Approved Activities, or Approved Budget without the prior written approval of Court.

### **Article III. Compensation.**

**Section. 3.1. Payment of Funds.** The Court agrees to reimburse Subrecipient for costs actually incurred and paid by Subrecipient in accordance with the Approved Budget and for the performance of the Approved Activities under this Agreement in an amount not to exceed \$ [ ] (“Total Agreement Funds”). The amount of Total Agreement Funds, however, is subject to adjustment by the Court if a substantial change is made in the Approved Activities that affects this Agreement or if this Agreement is terminated prior to the expiration of the Agreement. Program funds shall not be expended prior to the Effective Date or following the earlier of the Expiration Date or the last day of the Agreement Term. Costs incurred shall only be as necessary and allowable to carry out the purposes and

activities of the Approved Activities and may not exceed the maximum limits set in the Approved Budget. Expenses charged against the Total Agreement Funds shall be incurred in accordance with this Agreement.

**Section. 3.2. Invoices.** On or before the twentieth (20th) day of each month and in any event no later than thirty (30) days before the earlier of the expiration or termination of this Agreement, Subrecipient shall submit invoices and associated receipts, in a format dictated by Court, for the most recent month ended, to Court's Finance Division at [FinanceOffice@idcourts.net](mailto:FinanceOffice@idcourts.net), setting forth actual expenditures of Subrecipient in accordance with this Agreement. Within ten (10) working days from the date it receives such invoice, the Court's Finance Division may disapprove the requested reimbursement claim. If the reimbursement claim is so disapproved, the Court shall notify Subrecipient as to the disapproval. A decision by the Court's Finance Division to disapprove a reimbursement claim is final. There is no appeal process for subrecipient. If Court's Finance Division approves payment, then the Court will disburse the funds without further notice.

**Section. 3.3. Court's Subaward Obligations Contingent on Federal Funding and Subrecipient Compliance.** The payment of funds to Subrecipient under the terms of this Agreement shall be contingent on the receipt of such funds by the Court from the ARP/CSLFRF and shall be subject to Subrecipient's continued eligibility to receive funds under the applicable provisions of state and federal laws. If the amount of funds that the Court receives from the ARP/CSLFRF is reduced or the Subrecipient becomes ineligible to receive funds, the Court may reduce the amount of funds awarded under this Agreement or terminate this Agreement. The Court also may deny payment for Subrecipient's expenditures for Approved Activities where invoices or other reports are not submitted by the deadlines specified in this Agreement or for failure of Subrecipient to comply with the terms and conditions of this Agreement.

#### **Article IV. Financial Accountability and Grant Administration.**

**Section. 4.1. Financial Management.** Subrecipient shall maintain a financial management system and financial records related to all transactions with funds received pursuant to this Agreement and with any program income earned as a result of funds received pursuant to this Agreement. Subrecipient must administer funds received pursuant to this Agreement in accordance with all applicable federal and state requirements, including the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200, as required by the ARP/CSLFRF Assistance Listing (21.027). Subrecipient shall adopt such additional financial management procedures as may from time-to-time be prescribed by the Court if required by applicable federal or state laws or regulations, or guidelines from US Department of Treasury. Subrecipient shall maintain detailed, itemized documentation and other necessary records of all income received and expenses incurred pursuant to this Agreement.

**Section. 4.2. Limitations on Expenditures.** The Court shall only reimburse Subrecipient for documented expenditures incurred during the Agreement Term that are: (i) reasonable and necessary to carry out the scope of Approved Activities described in Exhibit B; (ii) documented by contracts or other evidence of liability consistent with the established Court and Subrecipient procedures; and (iii) incurred in accordance with all applicable requirements for the expenditure of funds payable under this Agreement. The Court may not reimburse or otherwise compensate Subrecipient for any expenditures incurred or services provided prior to the Effective Date or following the earlier of the expiration or termination of this Agreement.

**Section. 4.3. Financial and Other Reports.** Subrecipient shall submit to the Court such reports and back-up data as may be required by the Federal Government or the Court, including such reports which enable the Court to submit its own reports to the US Department of Treasury, in accordance with the following schedule, which may be amended from time to time:

| <u>REPORT</u>                    | <u>DEADLINE</u>                          |
|----------------------------------|--|
| Project & Expenditures Report    | 15 days following the end of the quarter |
| Recovery Plan Performance Report | 15 days after the end of the fiscal year |

This provision shall survive the expiration or termination of this Agreement with respect to any reports which the Subrecipient is required to submit to the Court following the expiration or termination of this Agreement.

**Section. 4.4. Improper Payments.** Any item of expenditure by Subrecipient under the terms of this Agreement which is found by auditors, investigators, and other authorized representatives of the Court, the US Department of Treasury, the Idaho State Treasurer's Office, or other federal or state instrumentality to be improper, unallowable, in violation of federal or state law, or the terms of this Agreement, or involving any fraudulent, deceptive, or misleading representations or activities of Subrecipient, shall become Subrecipient's liability, and shall be paid solely by Subrecipient, immediately upon notification of such, from funds other than those provided by the Court under this Agreement or any other agreements between the Court and Subrecipient. This provision shall survive the expiration or termination of this Agreement.

**Section. 4.5. Audits and Access to Records.** Subrecipient certifies compliance with applicable provisions of 2 CFR 200.501-200.521, and continued compliance with these provisions during the term of this section. If Subrecipient is not required to have a Single Audit as defined by 200.501, US Department of Treasury requirements, or the Single Audit Act, then Subrecipient shall have a financial audit performed yearly by an independent Certified Public Accountant. Subrecipient shall provide notice of the completion of any required audits and will provide access to such audits and other financial information related to the Agreement upon request. Subrecipient certifies that it will provide the Court with notice of any adverse findings which impact this Agreement. This obligation extends for one year beyond the expiration or termination of this Agreement.

**Section. 4.6. Closeout.** Final payment request(s) under this Agreement must be received by the Court no later than thirty (30) days before the earlier of the Expiration Date or the last day of the Agreement Term. The Court will not accept a payment request submitted after this date without prior authorization from the Court. In consideration of the execution of this Agreement by the Court, Subrecipient agrees that acceptance of final payment from the Court will constitute an agreement by Subrecipient to release and forever discharge the Court, its agents, employees, officers, representatives, affiliates, successors and assigns from any and all claims, demands, damages, liabilities, actions, causes of action or suits of any nature whatsoever, which Subrecipient has at the time of acceptance of final payment or may thereafter have, arising out of, in connection with or in any way relating to any and all injuries and damages of any kind as a result of or in any way relating to this Agreement. The Subrecipient's obligations to the Court under this Agreement shall not terminate until all closeout requirements are completed to the satisfaction of the Court. Such requirements shall include submitting final reports to the Court and providing any closeout-related information requested by the Court by the deadlines specified by the Court. This provision shall survive the expiration or termination of this Agreement.

#### **Article V. Compliance with Grant Agreement and Applicable Laws.**

**Section. 5.1. General Compliance.** Subrecipient shall perform all Approved Activities funded by this Agreement in accordance with this Agreement, the award agreement between the State of Idaho and the US Department of Treasury, 2 CFR 200.317 through 2 CFR 200.327, and all other applicable federal, state and local requirements, including all applicable statutes, rules, regulations, executive orders, directives, or other requirements. Such requirements may be different from Subrecipient's current policies and practices. The Court may assist Subrecipient in complying with all applicable requirements. However, Subrecipient remains responsible for ensuring its compliance with all applicable requirements.

**Section. 5.2. Expenditure Authority.** This Agreement is subject to the laws, regulations, and guidance documents authorizing and implementing the ARP/CSLFRF grant, including, but not limited to, the following:

**Authorizing Statute.** Section 603 of the *Social Security Act* (42 U.S.C. 803), as added by section 9901(a) of the *American Rescue Plan Act of 2021* (Pub. L. No. 117-2).

**Implementing Regulations.** Subpart A of 31 CFR Part 35 (Coronavirus State and Local Fiscal Recovery Funds), as adopted in the *Coronavirus State and Local Fiscal Recovery Funds* interim final rule (86 FR 26786, applicable May 17, 2021 through March 31, 2022) and final rule (87 FR 4338, applicable January 27, 2022 through the

end of the ARP/CSLFRF award term), and other subsequent regulations implementing Section 603 of the Social Security Act (42 U.S.C. 803).

**Guidance Documents.** Applicable guidance documents issued from time-to-time by the US Department of Treasury, including the currently applicable version of the *Compliance and Reporting Guidance: State and Local Fiscal Recovery Funds*.<sup>1</sup>

This Agreement is also subject to all applicable laws of the State of Idaho.

**Section. 5.3. Federal Grant Administration Requirements.** Subrecipient shall comply with the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 2 CFR Part 200 (UG), as adopted by the Department of Treasury at 2 CFR Part 1000 and as set forth in the [Assistance Listing for ARP/CSLFRF \(21.027\)](#). These requirements dictate how Subrecipient must administer the subaward and how the Court must oversee Subrecipient.

Applicable UG provisions include, but may not be limited to:

[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](#) (except 2 CFR 200.305(b)(8) & (9) and .320(c)(4))

[Subpart E, Cost Principles](#)

[Subpart F, Audit Requirements](#)

[2 CFR Part 25](#) (Universal Identifier & System for Award Management)

[2 CFR Part 170](#) (Reporting Subaward and Executive Compensation Information)

[2 CFR Part 180](#) (OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Non-procurement))

Subrecipient shall document compliance with UG requirements, including adoption and implementation of all required policies and procedures, within thirty (30) days of the execution of this Agreement and during all subsequent reviews during the term of the Agreement. The Court may provide assistance to Subrecipient in meeting these compliance requirements. Regardless of the Court's assistance, it is the Subrecipient's responsibility to properly comply with all UG requirements. Failure to do so may result in termination of the Agreement by the Court.

#### **Section. 5.4. Procurement Requirements.**

(a) **Federal.** Consistent with UG compliance requirements, including the standards in 2 CFR 200.318 for the acquisition of property, equipment, supplies, or services required under this Agreement, Subrecipient shall adopt and enact procurement procedures. Subrecipient's documented procurement procedures must conform to the procurement standards identified in Subpart D of 2 CFR Part 200 (Procurement Standards). Such standards include, but are not limited to, the following:

1. All procurement transactions for property or services shall be conducted in a manner providing full and open competition, consistent with standards outlined in 2 CFR 200.320(1)-(3) and (5), which allows for non-competitive procurements only if either (1) the item is below the micro-purchase threshold; (2) the item is only available from a single source; (3) the public exigency or emergency will not permit a delay from publicizing a competitive solicitation; or (4) after solicitation of a number of sources, competition is determined inadequate.
2. Subrecipient shall maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

<sup>1</sup> <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>.

3. Subrecipient shall maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award, and administration of contracts in conformance with 2 CFR 200.318(c). Subrecipient shall immediately disclose in writing to the Court any potential conflict of interest affecting the awarded funds in accordance with 2 CFR 200.112.
4. Pursuant to 2 CFR 200.321, Subrecipient shall take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.
5. Subrecipient shall "maintain records sufficient to detail the history of procurement. These records will include but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price." 2 CFR 200.318(i).

(b) **Local.** In addition to the requirements described in subsection (a), the Subrecipient shall comply with the following:

1. **Reporting.** Subrecipient shall document, in its quarterly report to the Court, the status of all contracts executed in connection with this Agreement.

(c) **Mandatory Contract Provisions.** Subrecipient must include contract provisions required by UG and other state and federal laws and regulations, and as otherwise dictated by the Court.

**Section 5.5. Subawards.** In executing this Agreement, Subrecipient may not enter a subaward without prior written approval from the Court.

**Section 5.6. Property Management.** All real property acquired or improved, and equipment or supplies purchased in whole or in part with ARP/CSLFRF funds, must be used, insured, managed, and disposed of in accordance with 2 CFR 200.311 through 2 CFR 200.316.

**Section 5.7 Program Income.** If Subrecipient earns program income, as defined in 2 CFR 200.1 during the term of the subaward, it must segregate the gross proceeds of the program income and follow the provisions in 2 CFR 200.307.

**Section. 5.8. Federal Restrictions on Lobbying.** Subrecipient shall comply with the restrictions on lobbying in 31 CFR Part 21. Pursuant to this regulation, Subrecipient may not use any federal funds to pay any person to influence or attempt to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with any of the following covered federal actions: the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.

**Section. 5.9. Universal Identifier and System for Award Management (SAM).** Subrecipient shall obtain, and provide to the Court, a unique entity identifier assigned by the System for Award Management (SAM), which is accessible at [www.sam.gov](http://www.sam.gov).

**Section. 5.10. Equal Opportunity & Other Requirements.** Subrecipient shall adopt and enact a nondiscrimination policy consistent with the requirements in this section.

**Civil Rights Laws.** Subrecipient shall comply with Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d *et seq.*) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance.

**Fair Housing Laws.** Subrecipient shall comply with the Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 *et seq.*), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability.

**Disability Protections.** Subrecipient shall comply with section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance.

**Age Discrimination.** Subrecipient shall comply with the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101 *et seq.*), and Treasury's implementing regulations at 31 CFR Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance.

**Americans with Disabilities Act.** Subrecipient shall comply with Title II of the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12101 *et seq.*), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

**Section. 5.11. Suspension and Debarment.** Subrecipient shall comply with the Office of Management and Budget (OMB) Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement) in 2 CFR Part 180, as adopted by the U.S. Department of Treasury at 31 CFR Part 19. Subrecipient represents that neither it, nor any of its principals has been debarred, suspended, or otherwise determined ineligible to participate in federal assistance awards or contracts. Subrecipient further agrees that it will notify the Court immediately if it or any of its principals is placed on the list of parties excluded from federal procurement or nonprocurement programs available at [www.sam.gov](http://www.sam.gov).

**Section. 5.12. Federal Funding Accountability and Transparency Act of 2006.** Subrecipient shall provide the Court with all information requested by the Court to enable the Court to comply with the reporting requirements of the *Federal Funding Accountability and Transparency Act of 2006* (31 U.S.C. 6101 note).

**Section. 5.13. Licenses, Certifications, Permits, Accreditation.** Subrecipient shall obtain and keep current any license, certification, permit, or accreditation required by federal, state, or local law and shall submit to the Court proof of any licensure, certification, permit, or accreditation upon request.

**Section. 5.14. Publications.** Any publications produced with funds from this Agreement shall display the following language: "This project [is being] [was] supported, in whole or in part, by federal award number [enter project FAIN] awarded to State of Idaho by the U.S. Department of the Treasury."

**Section 5.15. Program for Enhancement of Contractor Employee Protections.** Subrecipient is hereby notified that they are required to: inform its employees working on any federal award that they are subject to the whistleblower rights and remedies of the program; inform its employees in writing of employee whistleblower protections under 41 U.S.C §4712 in the predominant native language of the workforce; and include such requirements in any agreement made with a subcontractor or subgrantee.

**Section 5.16. Prohibition on Certain Telecommunication and Video Surveillance Services or Equipment.** Pursuant to 2 CFR 200.216, Subrecipient shall not obligate or expend funds received under this Subaward to: (1) procure or obtain; (2) extend or renew a contract to procure or obtain; or (3) enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services (as described in Public Law 115-232, section 889) as a substantial or essential component of any system, or as a critical technology as part of any system.

**Section 5.17. Use of Name.** Neither party to this Agreement shall use the other party's name, trademarks, or other logos in any publicity, advertising, or news release without the prior written approval of an authorized representative of that party. The parties agree that each party may use factual information regarding the existence

and purpose of the relationship that is the subject of this Agreement for legitimate business purposes, to satisfy any reporting and funding obligations, or as required by applicable law or regulation without written permission from the other party. In any such statement, the relationship of the parties shall be accurately and appropriately described.

#### **Article VI. Cooperation in Monitoring and Evaluation.**

**Section. 6.1. Court Responsibilities.** The Court shall monitor, evaluate, and provide guidance and direction to Subrecipient in the conduct of Approved Activities performed under this Agreement. The Court must determine whether Subrecipient has spent funds in accordance with applicable laws, regulations, including the federal audit requirements and agreements and shall monitor the activities of Subrecipient to ensure that Subrecipient has met such requirements. The Court may require Subrecipient to take corrective action if deficiencies are found.

The type and degree of monitoring activities depends on the results of the Subrecipient Assessment of Risk, as detailed in the Court's SLFRF Policy and Procedure Guide for the expenditure of CSLFRF funds, see Subrecipient Policy.

#### **Section. 6.2. Subrecipient Responsibilities.**

- (a) **Cooperation with Court Oversight.** Subrecipient shall permit the Court to carry out monitoring and evaluation activities, including any performance measurement system required by applicable law, regulation, funding sources guidelines or by the terms and conditions of the applicable grant award, and Subrecipient agrees to ensure, to the greatest extent possible, the cooperation of its agents, employees and board members in such monitoring and evaluation efforts. This provision shall survive the expiration or termination of this Agreement.
- (b) **Cooperation with Audits.** Subrecipient shall cooperate fully with any reviews or audits of the activities under this Agreement by authorized representatives of the Court, the state Audit Services, the US Department of Treasury, and the US Government Accountability Office. Subrecipient agrees to ensure to the extent possible the cooperation of its agents, employees, and board members in any such reviews and audits. This provision shall survive the expiration or termination of this Agreement.

**Section 6.3. Records Retention and Access.** Subrecipient shall maintain all records, books, papers, and other documents related to its performance of Approved Activities under this Agreement (including without limitation personnel, property, financial and medical records) through at least December 31, 2031, or such longer period as is necessary for the resolution of any litigation, claim, negotiation, audit, or other inquiry involving this Agreement. Subrecipient shall make all records, books, papers, and other documents that relate to this Agreement available at all reasonable times for inspection, review, and audit by the authorized representatives of the Court, the state's Audit Services, the US Department of Treasury, the US Government Accountability Office, and any other authorized state or federal oversight office.

**Section 6.4. Key Personnel.** Subrecipient shall identify all personnel who will be involved in performing Approved Activities and otherwise administering the Agreement, including at least one project manager and one fiscal officer (Key Personnel). Subrecipient shall notify the Court of any changes to these personnel within thirty (30) days of the change.

#### **Article VII. Default and Termination.**

**Section. 7.1. Termination for Cause.** The Court may terminate this Agreement for cause after three days written notice. Cause may include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, or failure to comply with any of the requirements of this Agreement.

**Sec. 7.2. Termination Without Cause.** The Court may terminate this Agreement for any reason, in its sole discretion, by providing Subrecipient with thirty (30) days prior written notice.

**Sec. 7.3. Termination by Mutual Agreement.** The Court and Subrecipient may agree to terminate this Agreement for their mutual convenience through a written amendment to this Agreement. The amendment will state the effective date of the termination and the procedures for proper closeout of the Agreement.

**Sec. 7.4. Termination Procedures.** If this Agreement is terminated, Subrecipient may not incur new obligations for the terminated portion of the Agreement after Subrecipient has received the notification of termination. Subrecipient must cancel as many outstanding obligations as possible. Costs incurred after receipt of the termination notice will be disallowed. Subrecipient shall not be relieved of liability to the Court because of any breach of Agreement by Subrecipient. The Court may, to the extent authorized by law, withhold payments to Subrecipient for the purpose of set-off until the exact amount of damages due the Court from Subrecipient is determined.

## **Article VIII. General Conditions.**

**Section. 8.1. Venue and Jurisdiction.** The Court and Subrecipient agree that this Agreement will be governed and construed in accordance with the law of Idaho, and the venue for any litigation arising therefrom will be the state or federal courts located in Ada County, Idaho.

**Section. 8.2. Nonwaiver.** No action or failure to act by the Court constitutes a waiver of any of its rights or remedies that arise out of this Agreement, nor shall such action or failure to act constitute approval of or acquiescence in a breach of this Agreement, except as specifically agreed in writing.

**Section. 8.3. Limitation of Court Authority.** Nothing contained in this Agreement may be deemed or construed to in any way stop, limit, or impair the Court from exercising or performing any regulatory, policing, legislative, governmental, or other powers or functions.

**Section. 8.4. Severability.** If any provision of this Agreement is determined to be unenforceable in a judicial proceeding, the remainder of this Agreement will remain in full force and effect to the extent permitted by law.

**Section. 8.5. Assignment.** Subrecipient may not assign or delegate any of its rights or duties that arise out of this Agreement without the Court's prior written consent. Unless the Court otherwise agrees in writing, Subrecipient and all assigns are subject to all the Court's defenses and are liable for all Subrecipient's duties that arise from this Agreement and all the Court's claims that arise from this Agreement.

**Section. 8.6. Integration.** This Agreement contains the entire agreement between the parties pertaining to the subject matter of this Agreement. With respect to that subject matter, there are no promises, agreements, conditions, inducements, warranties, or understandings, written or oral, expressed, or implied, between the parties, other than as set forth or referenced in this Agreement.

**Section. 8.7. Notices.** All notices and other communications required or permitted by this Agreement must be in writing and must be given either by personal delivery, approved carrier, email, or mail, addressed as follows:

(a) If to the Court:

[ADDRESS HERE]

[EMAIL HERE]

(b) If to the Subrecipient:

[ADDRESS HERE]

[EMAIL HERE]



IN WITNESS WHEREOF, the parties have caused this Agreement to be signed by their duly constituted legal representatives and is effective as of the Effective Date.

Idaho Judicial Branch

[NAME OF COUNTY HERE], Idaho

\_\_\_\_\_  
*Name, Title*

\_\_\_\_\_  
*Name, Title*

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

**Exhibit A: Subaward Data**

|  |  |
|--|--|
| Subrecipient Name  | [Insert Subrecipient name, which must match the name associated with its unique entity identifier]   |
| Subrecipient Unique Entity Identifier:   | [Insert Subrecipient Unique Entity Identifier]   |
| Federal Award Identification Number (FAIN):  | [Insert Federal Award Identification #]  |
| Federal Award Date of Award to the Recipient by the Federal Agency:  | [Insert date]  |
| Subaward Period of Performance Start Date:   | [Insert date]  |
| Subaward Period of Performance End Date:   | [Insert date]  |
| Subaward Budget Period Start Date:   | [Insert date]  |
| Subaward Budget Period End Date:   | [Insert date]  |
| Amount of Federal Funds Obligated by this Action by the Pass-Through Entity to the Subrecipient:                         | [Insert Total Agreement Funds]   |
| Total Amount of Federal Funds Obligated to the Subrecipient by the Pass-Through Entity Including the Current Obligation: | [If additional federal awards have been awarded to the Subrecipient, insert total amount, including the Total Agreement Funds specified above] |
| Total Amount of the Federal Award Committed to the Subrecipient by the Pass-Through Entity:                              | [Insert amount]  |
| Federal Award Project Description:   | [Insert description]   |
| Name of Federal Awarding Agency:   | Department of Treasury   |
| Name of Pass-Through Entity:   | Idaho Judicial Branch  |
| Contact Information for [LOCAL GOVERNMENT NAME] Authorizing Official:  | [Insert contact information]   |
| Contact Information for County Project Manager:  | [Insert contact information]   |
| CFDA Number and Name:  | 21.027- Coronavirus State and Local Fiscal Recovery Funds  |
| Identification of Whether Subaward is R&D:   | Not R&D  |

**Exhibit B: Approved Activities and Budget**

| Approved Activities | Budget |
|---------------------|--------|
|                     |        |
|                     |        |
|                     |        |

Appendix B – ARPA Disbursement Request Form



| Requesting County/Division:  |  | ARPA SLFRF Disbursement Request      |   |
|--|--|--------------------------------------|---|
| 7th Judicial District  |  | Program/Project Name:                | ARPA-110-3.5 Case Backlog & Remote Services |
| SAM UEI# (Subrecipients): n/a  |  | PCA:                                 | 10037 - ARPA - D7 NAVIGATOR PROGRAM         |
| Grant & CFDA: 21.027 - Coronavirus State and Local Fiscal Recovery Funds |  | Total Award Amount:                  | 19,900.00                                   |
| Reimbursement Request Number: 001  |  | Previous Requests for Reimbursement: | -   |
| Reimbursement Request Period: xx/xx/22-xx/xx/22                          |  | Current Request for Reimbursement:   | -   |
| Reimbursement Request Preparer:  |  | Total Award Reimbursed:              | -   |
|  |  | Remaining Balance of Award:          | 19,900.00                                   |
|  |  | % of Award Reimbursed:               | 0%  |

| Disbursement Request Summary   |                 |                       |                      |                  |   |
|--------------------------------|-----------------|-----------------------|----------------------|------------------|---|
|                                | Approved Budget | Previous Expenditures | Current Expenditures | Remaining Budget | Reimbursement Supporting Documentation Provided |
| Personnel                      |                 |                       |                      | -                |   |
| Travel                         |                 |                       |                      | -                |   |
| Supplies                       |                 |                       |                      | -                |   |
| Equipment                      |                 |                       |                      | -                |   |
| Contractual                    |                 |                       |                      | -                |   |
| Other Direct Costs (Describe): |                 |                       |                      | -                |   |
| Website development (one-time) | 10,000.00       | -                     |                      | 10,000.00        | Yes   |
| Website annual maintenance     | 9,900.00        | -                     |                      | 9,900.00         | Yes   |
| Totals                         | 19,900.00       | -                     |                      | -                |   |

| Disbursement Request Details/Explanations |             |        |
|---|-------------|--------|
| Date of Services/Purchase                 | Description | Amount |
|   |             |        |
|   |             |        |
|   |             |        |
|   |             |        |
|   |             | \$ -   |

**Certification:** I certify that the data is correct and that the amount requested is not in excess of current needs, nor has been already reimbursed by federal, state, or other resources.

Authorized Signature \_\_\_\_\_ Date \_\_\_\_\_

Name & Title \_\_\_\_\_

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures and disbursements are for the purposes and objective set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any materials fact, may subject us to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Codes Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)

**For ISC Finance Division Only:** I have reviewed this request and approve payment to the about mentioned recipient in the amount(s) listed below

| Project # | PCA # | Amount Approved |
|-----------|-------|-----------------|
|           |       | \$ -            |

Authorized Signature \_\_\_\_\_ Date \_\_\_\_\_

Name & Title \_\_\_\_\_

**Additional Information Required:**

Supporting documentation (e.g. invoice(s), GL reports, payroll & timekeeping records, etc.) must accompany payment request. Upon completion, print Disbursement Request to PDF, sign electronically, attached copies of supporting documentation, and submit to FinanceOffice@idcourts.net.