

RESOLUTION 15- 12

RESCINDING RESOLUTION 07-01 AND ADOPTING A REVISED POLICY FOR DOCUMENTATION REQUIREMENTS FOR WAGES CHARGED TO FEDERAL PROGRAMS

WHEREAS the Cochise County Board of Supervisors adopted Resolution 07-01 approving the Documentation Requirements for Wages Charged to Federal Programs Policy in 2007, which provides detailed requirements for documentation of wages on federal programs; and

WHEREAS Office of Budget and Management (OMB) A-87 provides for documentation requirements for wages charged to federal programs has been superseded by OMB Uniform Grant Guidance, 2 C.F.R; and

WHEREAS the existing policy needs to be updated and modified to meet current conditions,

NOW, THEREFORE, BE IT THEREFORE RESOLVED that the Cochise County Board of Supervisors hereby adopts the attached Documentation Requirements for Wages Charged to Federal Programs Policy and rescinds Resolution 07-01.

PASSED AND ADOPTED this 25 day of June 2015.



Patrick Call, Chairman
Board of Supervisors



ATTEST:

APPROVED AS TO FORM:



Arlethe G. Rios
Clerk of the Board



Britt W. Hanson, Chief Civil
Deputy County Attorney

Documentation Requirements for Wages Charged to Federal Programs Policy

Purpose of this Policy: To ensure that County labor costs paid by federal funds are properly documented, easily audited, and fully supported as required by law.

(This website: https://www.whitehouse.gov/omb/grants_docs contains the actual guidelines, published by the United States Office of Management and Budget. This website contains complete, detailed information on federal regulations regarding costs charged to federal programs.)

Employees who spend 100% of their time on ONE federal program

- 1) Charges for wages must be supported by certifications that the employees worked solely on that program for the period covered by the certification.
- 2) Certifications must be prepared **quarterly**.
- 3) Certifications must be signed by the employee or supervisory official who has first hand knowledge of the work performed by the employee.
- 4) Certifications must be retained in the department's grant files, attached to copies of the related reimbursement requests sent to the grantor, and available for internal audit at any time.
- 5) All grant records, including payroll certifications, must be retained for an appropriate period of time, as specified in the records retention requirements of the grant contract.

See attached "Federal Program Certification", a sample form that satisfies these requirements. (Microsoft Word document)

Employees who spend less than 100% of their time on one federal program

If an employee works on multiple federal programs, or a combination of federal and non-federal programs, then TIME DISTRIBUTION RECORDS are required by law. These records must show that the employee worked an appropriate number of hours on each federal program. If not, charges to the federal program must be reduced to reflect the actual time spent on that program.

Documentation must meet the following standards:

- 1) Show actual number of hours worked on each activity for which employee was paid
- 2) Show total number of hours for which the employee was paid.
- 3) Prepare this documentation **at least monthly but preferably each pay period**, and reconcile to total payroll hours
- 4) Type or legibly print name of employee and supervisor on the document
- 5) Get signature of employee and supervisor on the document
- 6) Retain in the department's grant files, attached to copies of the related reimbursement requests sent to the grantor, and available for internal audit at any time.
- 7) All grant records, including time distribution records, must be retained for an appropriate period of time, as specified in the records retention requirements of the grant contract.

See attached "Time Distribution Record", a sample form that satisfies these requirements (Microsoft Excel spreadsheet)

Federal matching programs

Some federal programs require the County to “match” federal costs with County costs. Labor costs used to meet such “matching” requirements must be documented and supported exactly the same as labor costs paid by federal funds. See the requirements above.

Construction Contractors

Construction Contractors must comply with the Davis Bacon Act, and the County must monitor their compliance ***while the construction contract work is being performed.***

One requirement of the Davis Bacon Act is that the contractor must submit weekly certified payrolls to the County, and the County must retain the certified payrolls for an appropriate period of time as specified in the records retention requirements of the federal grant contract.

Certified payrolls must be retained in the department’s grant files, attached to copies of the related reimbursement requests sent to the grantor. Grant files should be labeled prominently so as to be easily located by anyone in the office, and should be available for internal audit at any time

Complete details of the Davis Bacon Act, as it relates to contractors’ weekly certified payrolls, can be found at this U.S. Dept of Labor website:

<http://www.dol.gov/whd/govcontracts/dbra.htm>

FEDERAL PROGRAM CERTIFICATION

Per County Policy Documentation Requirements for Wages Charged to Federal Programs.

I _____, _____ of
Supervisory Official (Print or Type) Title (Print or Type)

_____ certify that _____
Agency (Print or Type) Employee (Print or Type)

Worked solely on the _____ Federal Program

for the time period of _____ through _____.

This is the same time period that we are requesting reimbursement for.

I have first hand knowledge of the work performed by the above mentioned employee.

Name (Print or Type) _____ Date _____

Signature _____ Title _____

FY15/16 Time Distribution Record for: Jane Smith

PAYROLL HOURS

Cumulative % To Date

PP Ending	GF	BT	Other worked time	Vac/Sick Hol/Comp /etc.	Hours this pay period	Budget = 25% GF	Budget = 75% BT	Other worked time
1-Jul				80.0	80.0			
15-Jul	24.0	56.0			80.0	30.00%	70.00%	
29-Jul	8.0	72.0			80.0	20.00%	80.00%	
12-Aug						20.00%	80.00%	
26-Aug	32.0	38.0		10.0	80.0	27.83%	72.17%	
9-Sep						27.83%	72.17%	
23-Sep		80.0			80.0	20.65%	79.35%	
7-Oct	80.0				80.0	36.92%	63.08%	
21-Oct			80.0		80.0	30.64%	52.34%	17.02%
4-Nov	56.0	24.0			80.0	36.36%	49.09%	14.55%
18-Nov						36.36%	49.09%	14.55%
2-Dec	16.0	64.0			80.0	34.29%	53.02%	12.70%
16-Dec				80.0	80.0	34.29%	53.02%	12.70%
30-Dec				80.0	80.0	34.29%	53.02%	12.70%
13-Jan	30.5	36.5			67.0	35.37%	53.16%	11.48%
27-Jan	80.0				80.0	42.02%	47.68%	10.30%
10-Feb		80.0			80.0	38.10%	52.57%	9.33%
24-Feb			80.0		80.0	34.85%	48.08%	17.08%
10-Mar						34.85%	48.08%	17.08%
24-Mar	20.0	50.0	10.0		80.0	34.07%	49.21%	16.72%
7-Apr	25.0	42.0		13.0	80.0	34.27%	50.05%	15.68%
21-Apr						34.27%	50.05%	15.68%
5-May	40.0		40.0		80.0	35.35%	46.61%	18.04%
19-May	30.5	25.5			56.0	36.23%	46.56%	17.21%
2-Jun		80.0			80.0	34.00%	49.85%	16.15%
16-Jun	35.5	44.5			80.0	34.60%	50.18%	15.22%
30-Jun	10.5	59.5	10.0		80.0	33.42%	51.51%	15.07%
Totals	488.0	752.0	220.0	263.0	1,723.0			