

This is a listing of some of the provisions that would be included in an addendum with contractors, whose costs are being submitted as expenditures under the CARES Act – Coronavirus Relief Funds (CARES CRF) – CFDA # 21.019. The County will be submitting personnel and contracted costs for reimbursement from CARES CRF. Any contracted costs that are submitted, where the County has paid at least \$50,000 to a contractor, then that contractor will be considered a subrecipient of the County, and thus subject to the following provisions. This is only a listing of some of the provisions that may be included in an addendum, that the contractor would have to be informed of and be subject to. A more formal document will be prepared.

Attachment A – Additional Provisions for Subrecipient

Subrecipient acknowledges that Eligible Expenses funded or reimbursed by Milwaukee County to Subrecipient are not considered to be grants but are “other financial assistance” under 2 C.F.R. 200.40. This Agreement requires compliance with certain provisions of Title 2 C.F.R. 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Subrecipient agrees to comply with all applicable federal laws, regulations, and policies governing the funds provided under this Agreement. Subrecipient further agrees to utilize available funds under this Agreement to supplement rather than supplant funds otherwise available.

During the performance of this Agreement, the Subrecipient shall comply with all applicable federal laws and regulations, including, including, but not limited to, the following:

- Fund payments are considered to be federal financial assistance subject to the Single Audit Act (31 U.S.C. 7501-7507).
- Subrecipients are subject to a single audit or program specific audit pursuant to 2 C.F.R. 200.501(a) when Subrecipient spends \$750,000 or more in federal awards during their fiscal year.
- Fund payments are subject to 2 C.F.R. 200.303 regarding internal controls.
- Fund payments are subject to 2 C.F.R. 200.330 through 200.332 regarding subrecipient monitoring and management.
- Fund payments are subject to Subpart F regarding audit requirements.

Subcontracts, if any, shall contain a provision making them subject to all of the provisions stipulated in this Agreement, including but not limited to 2 C.F.R. 200.303, 2 C.F.R. 200.330-332, 2 C.F.R. 200.501(a), and 2 C.F.R. Part 200 Subpart F.

With respect to any conflict between such federal requirements and the terms of this Agreement and/or the provisions of state law and except as otherwise required under federal law or regulation, the more stringent requirement shall control.

A. Activities

Subrecipient shall be responsible for administering all COVID-19 response activities in a manner satisfactory to Milwaukee County and consistent with any

standards required as a condition of providing these funds. Allowable activities must be directly tied to response and recovery efforts related to COVID-19 and must be allowable pursuant to the CRF requirements.

B. Eligible Expenses

Milwaukee County, in its sole and absolute discretion, may reimburse and/or provide funding to Subrecipient for “Eligible Expenses” as described on Attachment A of this Agreement. Notwithstanding anything herein to the contrary, “Eligible Expenses” shall not include lost revenue. Failure of Subrecipient to comply with the provisions of this Agreement, including non-compliance with 2 C.F.R. 200, may result in expenses being disallowed, withholding of federal funds, and/or termination of this Agreement.

I. Audits & Inspections

All Subrecipient records with respect to any matters covered by this Agreement shall be made available to Milwaukee County, the Federal awarding agency, and the Comptroller General of the United States or any of their authorized representatives, at any time during normal business hours, as often as deemed necessary, to audit, examine, and make excerpts or transcripts of all relevant data. Any deficiencies noted in audit reports must be resolved by Subrecipient within 30 days after notice of such deficiencies by the Subrecipient. Failure of Subrecipient to comply with the audit requirements will constitute a violation of this Agreement and may result in the withholding of future payments.

If Subrecipient expends \$750,000 or more in total federal assistance (all programs) in a single year, must have an audit conducted of Coronavirus Relief Funds in accordance with 2 C.F.R. Part 200, Subpart F—Audit Requirements. Subrecipient shall submit a copy of that audit to Milwaukee County.

Subrecipients who do not meet the Single Audit threshold are required to have a program-specific Coronavirus Relief Funds audit conducted in accordance with § 200.507 - Program-Specific Audits and may be required to submit such copy of that audit to Milwaukee County.

Issues arising out of noncompliance identified in a Single or Program-Specific Coronavirus Relief Funds audit are to receive priority status of remediation or possible return of all funds to Milwaukee County.