

ATTACHMENT C

ADDITIONAL AGREEMENT TERMS & SUBAWARD DATA

1. **Roles.** For the purposes of this Agreement, the County serves as the pass-through entity for a federal award and the City of Greensboro serves as the recipient of a subaward (“Subrecipient”).
2. **Disclosures.** Federal regulations required the County provide the Subrecipient with specific information about this subaward, according to 2 CFR 200.331(a)(1). All required information is listed in Exhibit A (Subaward Data).
3. **Financial Management.** The Subrecipient must maintain a financial management system and financial records and 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 adopted by the Department of Treasury at 2 CFR Part 1000. The Subrecipient shall adopt such additional financial management procedures as may from time to time be prescribed by the County if required by applicable laws, regulations or guidelines from its federal and state government funding sources. The Subrecipient shall maintain detailed, itemized documentation and records of all income received and expenses incurred pursuant to this Agreement.
4. **Financial and Other Reports.** The Subrecipient must submit to the County such reports and back-up data as may be required by the Federal Government, State of North Carolina, or the County, including such reports which enable the County to timely submit its own reports to the State of North Carolina and Department of the Treasury, as required, at least one week before the ERA 1 and 2 Submission Deadlines.

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 County following the expiration or termination of this agreement.

5. **Improper Payments.** Any item of expenditure by the Subrecipient under the terms of this Agreement which is found by auditors, investigators, and other authorized representatives of the County, State of North Carolina, Department of the Treasury, or other federal 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 the Subrecipient, shall become the Subrecipient’s liability, to be paid by Subrecipient, immediately upon notification of such, from funds other than those provided by the County under this Agreement or any other agreement between the County and the Subrecipient. This provision shall survive the expiration or termination of this Agreement.

6. **Audited Financial Statements.**

Federal

In any fiscal year in which Subrecipient expends \$750,000 or more in federal awards during such fiscal year, including awards received as a subrecipient, the Subrecipient must comply with the federal audit requirements contained in the Uniform Guidance, 2 CFR Part 200, including the preparation of an audit by an independent Certified Public Accountant in accordance with the 31 U.S.C. §§ 7501 et seq., and with Generally Accepted Accounting Principles. If the Subrecipient expends less than \$750,000 in federal awards in any fiscal year, it is exempt from federal audit requirements unless otherwise amended, but its records must be available for review by the County and appropriate officials of the Federal Government, and it must still have a financial audit performed for that year by an independent Certified Public Accountant. The Subrecipient shall provide the County with a copy of Subrecipient's most recent audited financial statements, federal Single Audit report, if applicable (including financial statements, schedule of expenditures of federal awards, schedule of findings and questioned costs, summary of prior audit findings, and corrective action plan, if applicable), and management letter within thirty (30) days after execution of this Agreement and thereafter within nine (9) months following the end of the Subrecipient's most recently ended fiscal year.

State

Per 9 N.C.A.C. Subchapter 3M.0205A, a recipient or subrecipient that receives, holds, uses, or expends State financial assistance in an amount equal to or greater than five hundred thousand dollars (\$500,000) within its fiscal year shall have a single or program-specific audit prepared and completed in accordance with Generally Accepted Government Auditing Standards, also known as the Yellow Book. Audits must be provided to the County no later than nine months after the end of the Subrecipient's fiscal year.

7. **In general.** Subrecipient shall perform all activities funded by this Agreement in accordance with this Agreement, the award agreement between the County and the Department of Treasury (including for these purposes those between the County and NCPRO), and all applicable federal, state and local requirements, including all applicable statutes, rules, regulations, executive orders, directives or other requirements. Such requirements may be different from the Subrecipient's current policies and practices. The County will assist the Subrecipient to comply with all applicable requirements. However, the Subrecipient will be ultimately responsible for ensuring its compliance with all applicable requirements.

8. **Federal Grant Administration Requirements.** The Subrecipient must comply with the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 2 CFR Part 200, as adopted by the Department of Treasury at 2 CFR Part 1000. These requirements control how the subrecipient may administer this grant and how the County must oversee the Subrecipient.

9. **Equal Opportunity & Other Requirements.**

a. **Civil Rights Laws.** Subrecipient must 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.

- b. **Fair Housing Laws.** Subrecipient must 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.
- c. **Disability Protections.** Subrecipient must 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.
- d. **Age Discrimination.** Subrecipient must 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.
- e. **Americans with Disabilities Act.** Subrecipient must 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.

10. **Suspension and Debarment.** Subrecipient must comply with the Office of Management and Budget (OMB) Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement) at 2 CFR Part 180, as adopted by the U.S. Department of Treasury at 31 CFR Part 19. The Subrecipient represents that neither it, nor any of its principals has been debarred, suspended, or determined ineligible to participate in federal assistance awards or contracts. Subrecipient further agrees that it will notify the County 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.

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

12. **Cooperation in Monitoring and Evaluation.**

County Responsibilities. The County shall monitor, evaluate, and provide guidance and direction to the Subrecipient in the conduct of Approve Activities performed under this Agreement as described under 2 CFR 200.1 and pursuant to 2 CFR 200.332. The County must determine whether the Subrecipient has spent funds in accordance with applicable laws, regulations, including the federal audit requirements and agreements and shall monitor the activities of the Subrecipient to ensure that the Subrecipient has met such requirements. The County may require the Subrecipient to take corrective action if deficiencies are found.

Subrecipient Responsibilities.

- a. **Cooperation with County Oversight.** The Subrecipient shall permit the County 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 the 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. The Subrecipient shall cooperate fully with any reviews or audits of the activities under this Agreement by authorized representatives of the County, the North Carolina State Auditor, the Department of Treasury, and the U.S. Government Accountability Office. The County shall be entitled to audit the financial records and operations of the subrecipient. The 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.

13. Records Retention and Access. The Subrecipient must 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 December 31, 2029, makes the last payment to Subrecipient under this Agreement, or such longer period as is necessary for the resolution of any litigation, claim, negotiation, audit or other inquiry involving this Agreement. The 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 County, the North Carolina State Auditor, the Department of Treasury, and the U.S. Government Accountability Office.

14. Termination For Cause. Without limiting termination for convenience, if, through any cause, Subrecipient shall fail to fulfill its obligations under this Agreement in a timely and proper manner, the County shall have the right to terminate this Agreement by giving written notice to Subrecipient and specifying the effective date thereof. As soon as reasonably possible following termination of this Agreement, the amount of any residual unexpended funds shall be transferred back to County.

15. Breach. If County or Subrecipient (“the breaching party”) shall fail to fulfill its obligations under this Agreement in a timely and/or proper manner (“breach”), either in whole or in part, and such breach has continued for a period of more than ten (10) days after the other party (“the non-breaching party”) has notified the breaching party of such breach, in addition to any termination rights it may have, the non-breaching party shall have all legal, equitable, and administrative rights available under applicable law.

16. Terms of Attachments A and B Apply To Subrecipient. The terms of Attachments A and B, which are the agreements between the North Carolina Pandemic Recovery Office (NCPRO), under the auspices of the Office of State Budget and Management (OSBM), and the County with respect to ERA 1 and ERA 2 funds, respectively, are each incorporated herein by reference. Except where the context plainly requires otherwise, the obligations required of the County as the “RECIPIENT” in Attachments A and B shall apply to Subrecipient under this Agreement and shall be owed, without limitation, to County.

17. Separateness of ERA 1 and ERA 2 Funds. Subrecipient acknowledges and agrees that ERA 1 and ERA 2 funds have been awarded to County separately under Attachments A and B and that there are differences in the regulations and requirements applicable to each, with which Subrecipient will comply. Subrecipient will not commingle ERA 1 and ERA 2 funds, either with each other or with any other funds. Subrecipient will maintain the books and records required under this Agreement so as to separately account for and report on ERA 1 funds and ERA 2 funds.

SUBAWARD DATA

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| Subrecipient Name | City of Greensboro, North Carolina |
| Subrecipient Unique Entity Identifier: | DUNS # 07157237 |
| Federal Award Identification Number (FAIN): | (FAIN): ERA0019 |
| State Award Identification Number: | ERA Subaward 05-07a |
| State Award Date of Award to the Recipient by the State | June 23, 2021 |
| Agency: | |
| Subaward Period of Performance Start Date: | March 18, 2021 |
| Subaward Period of Performance End Date: | December 31, 2025 |
| Amount of Federal Funds Obligated by this Action by the Pass-Through Entity to the Subrecipient: | no additional amount from this action; anticipate shifting \$5 million from ERA 1 to ERA 2 funding through this agreement |
| Total Amount of Federal Funds Obligated to the Subrecipient by the Pass-Through Entity Including the Current Obligation: | \$10,000,000 in ERA 1 and 2 funding |
| Federal Award Project Description: | The County will transfer up to \$10 million in ERA program funding to the City of Greensboro for the payment of rent & utility assistance applications previously submitted to the City by community residents as well as requests for additional assistance for previously approved applicants. Funds are to be used only for program expenses and not administrative costs. Payments will be structured as a single \$2 million advance with the balanced paid on a reimbursement basis at a rate not exceed to \$2 million per calendar month. |
| Name of Federal Awarding Agency: | Department of Treasury |
| Name of State Awarding Agency | State of North Carolina Office of State Budget and Management |
| Name of Pass-Through Entity: | Guilford County, North Carolina |
| Contact Information for Guilford County Authorizing Official: | Michael Halford County Manager mhalford@guilfordcountync.gov |
| Contact Information for County Project Manager: | Sharon Barlow Social Services Director sbarlow@guilfordcountync.gov |
| CFDA Number and Name: | 21.023 – Emergency Rental Assistance (ERA1 and ERA2) |
| Identification of Whether Subaward is R&D: | Not R&D |
| Subrecipient Indirect Costs: | N/A |