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QUICK REFERENCE GUIDE TO SUPPORTING DOCUMENTATION FOR NON-PROFITS

The following is a reference guide to document what may be requested to support any claim you submit.

In order to have your claims processed as timely as possible, you are ENCOURAGED to submit supporting documents for all claims at all times. Even if not requested by the County, vendors are REQUIRED to maintain supporting documentation for all submitted claims, which are subject to inspection at anytime by Federal, State, County or Local agencies.

General auditing guidelines used by the Nassau County Comptroller's Office Claims Division may be found in the Office of the State Comptroller's Division of Local Government and School Accountability *Local Government Management Guide for Improving the Effectiveness of Your Claims Auditing Process*.

"BOLD" Denotes Relevant Universal Budget Category (exact titles may vary)

1. **"Payroll"** - Certified payroll from a data processing or payroll company for period claimed with name/title, check #'s, check dates, payroll period, gross amount of pay and allocation should be indicated. In the case of smaller vendors that do not use a payroll company, please provide copies of cancelled checks or bank statements indicating check numbers or automatic payments.
2. **"Fringe," "Supplies" & "Equipment (lease)"** – "complete invoice *listing* names claimed and calculations of allocation included.

- a. **“Invoices/Bills”** must be dated within the contractual dates describing services or goods supplied.
- b. **“Fringe”** – Complete invoices, including list of names claimed and calculation of allocations.
- c. **“Equipment”** (purchase) – Prior written department approval should be submitted for purchase caps and three (3) bids, if applicable. The bids should be submitted to the Department as supporting documentation with the voucher where the purchase is being claimed. If the lowest bid was not used, then a statement explaining why the winning bidder was used is required.

Purchases are subject to NY State Municipal bidding law and Nassau County Charter requirements, which require the following:

- i. Purchases under \$500 do not require competitive bids. Only one recorded quote is required. Additional quotes may be requested if the Buyer deems it appropriate for savings potential.
- ii. Purchases \$500 to \$2999 require three informal competitive bids. The Buyer must obtain and record at least three verbal quotations.
- iii. Purchases \$3000 to \$9999 - The Buyer must obtain and record at least three written informal quotations from the vendors.
- iv. Purchases \$10,000 or more - The Buyer must prepare a Formal Sealed Bid which has a separate set of compliance rules requiring strict adherence. The sealed bid is typically sent to at least three bidders and is advertised in Newsday. Bid notification is also posted on the Nassau County website www.nassaucountyny.gov, “eServices for Business”, “Bid Solicitation Board
- v. Vendors are given a minimum of 5 days to respond, although most formal bids provide additional time. Sealed bids are opened publicly at a precise, prescribed time and location. Other minor procedural requirements may apply.

In all cases the lowest responsible bidder is awarded the order/contract

3. **“Travel”** - A log for mileage claimed, receipts for gas, tolls, transit, parking, metro cards, etc. claimed, receipts for any travel related to conferences/training. Additionally, verify whether written Departmental approval is required for any claims for out-of-state travel, and if so, please provide. For more information, you may reference the Office of the New York State Comptroller’s *Local Government Management Guide for Travel and Conference Expense Management*.
4. **“Consultants” or “Contractual Services”** - Submit contract agreements, Independent contractors & consultant agreements, time sheets and/or Invoices for Independent contractors or consultants, invoices for contractual services. In certain instances, less or more documentation may be required, depending on the situation. In general, Consultant/Contractual agreements are required for those that have them (i.e. professionals – includes hrs to be worked and rate of pay) or invoices could be accepted for those like a repair, exterminators, etc (outside services that do not have specific agreements, etc.).
5. **“Rent”** – Provide invoice from landlord *and* current lease/rider (or you may get one or the other). Also, provide itemized bill from landlord for each category when rent includes utilities and taxes. If organization owns its facility and have a mortgage, **“Mortgage Interest”** must be included in this category.
6. **“Utilities”** – Gas, Electric, water, heating oil, phone, cable and communications, our Office requires complete current invoices dated within the contract period.
7. **“Contractual Agreements”** - contracts for service agreements and rental agreements, or invoices for consultants and/or contractual services. This must include rate and hours.
8. **“Department Specific” and “Other”** - complete current invoices dated within contract period.
9. **Proof of Payment** – All charges require “Proof of payment,” clearly showing amount being paid, and consists of, but is not limited to:

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- a. canceled checks,
- b. bank statements,
- c. notice of electronic payment, or
- d. confirmation email of electronic payment or automatic payment made, etc.

10. Conferences/Training - Agendas, confirmation of registration and proof of attendance is always required for claims. For more information, you may reference the Office of the New York State Comptroller's *Local Government Management Guide for Travel and Conference Expense Management*.

- a. Proof of Attendance can be as simple as a list of employees attending, if it's local. It could be a hotel bill, conference registration, certificate of completion and/or agenda for an out of town conference. More or less documentation may be requested depending on the specific documentation provided.
- b. In the event no Proof of Attendance is available, a signed certification will be required.

Common Mistakes Checklist:

Did you remember . . .

1. Did you receive **WRITTEN** Departmental approval where necessary?
2. Organize. Submit the claim in orderly fashion, with supporting documentation following sequence of universal budget itemization and summary sheets.
3. Past due amounts on invoices/bills are not acceptable and should be removed.
4. Late fees, contributions/donations, fines, costs related to failure to comply with Fed, State or Local laws are **NOT** reimbursable.
5. Calculations of allocations should be explained.
6. Copies must be legible.
7. Sales tax is not reimbursable.
8. Provide proof of taxes & other exemptions that the vendor is eligible for.
9. Invoices/Claim Voucher Back-up Sheet must name the Service Provider, not just the Credit Card Company or Bank.
10. Costs must be related to the program.
11. When using Credit cards, proof of payment is a credit card statement with amount indicated **AND** proof of how the credit card was paid.



PROGRAM SPECIFIC ACCOUNTING & CONTROL GUIDELINES

Order of Precedence: (1) Federal, (2) State, (3) County, (4) Local (if applicable)

Federal Programs:

<https://www.whitehouse.gov/omb/circulars/>

- **CIRCULAR No. A-21**, Cost Principles for Educational Institutions (05/10/2004).
- **CIRCULAR No. A-110**, Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations (11/19/1993) (further amended 09/30/1999, Relocated to 2 CFR, Part 215 (revised 5/10/2004).
- **CIRCULAR No. A-122**, Cost Principles for Non-Profit Organizations (revised 5/10/2004).
- **CIRCULAR No. A-133**, Audits of States, Local Governments and Non-Profit Organizations (includes revisions published in the *Federal Register* 06/27/2003 and 06/26/2007).
- **CIRCULAR No. A-133 SUPPLEMENT (August 2017):**
 - *See also* Exhibit 1: Selected Items of Cost (for itemized list of Allowable & Unallowable expenses).

New York State Programs:

- **CONSOLIDATED FISCAL REPORTING AND CLAIMING MANUAL.**
 - See also **Appendix X: Adjustments to Reported Costs** (PDF Attached).
http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual
 - See also **Rates and Methodology** tables (if applicable) available at:
http://www.oms.nysed.gov/rsu/Rates_Methodology/
 - See also **Office of Alcoholism and Substance Abuse Services** Administrative and Fiscal Guidelines of OASAS-Funded Providers at:
<https://www.oasas.ny.gov/legal/documents/AFGuidelines.pdf>

- **OFFICE OF THE STATE COMPTROLLER**
 - **Division of Local Government and School Accountability Local Government Management Guides:**
<https://www.osc.state.ny.us/localgov/researchpubs/index.htm>

Nassau County Programs:

Many Nassau County Departments have their own requirements, below are a list of some (but not all) of those guides:

Office of Mental Health & Chemical Dependency:

- **HOW TO PROCESS A CLAIM – GENERAL INSTRUCTIONS** (revision 05/08/2017)(PDF Attached).

Youth Board:

- **GUIDE FOR PREPERATION OF NASSAU COUNTY YOUTH BOARD VOUCHERS**, (version January 1, 2008) (PDF Attached).

New York State Office for the Aging (NYSOFA):

In addition to the above, those contractors involved in NYSOFA programs may find additional requirements as outlined in their contracts, provided in-part below:

- The Older Americans Act (OAA) of 1965, as amended (*42 U.S.C. 3001 et. seq.*)
- 2 CFR Part 200 (*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*)
- 2 CFR Part 376 (*Nonprocurement Debarment and Suspension*)
- 2CFR Part 382 (*Requirements for Drug-free Workplace (Financial Assistance)*)
- 20 CFR Part 641 (*Provisions Governing the Senior Community Service Employment Program*)
- 29 CFR Part 38 (*Implementation of the Nondiscrimination and Equal Opportunity Provisions of the Workforce Innovation and Opportunity Act*)
- 45 CFR Part 75 (*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards*)
- 45 CFR Part 80 (*Nondiscrimination under Programs Receiving Federal Assistance Through the Department of Health of Health and Human Services Effectuation of Title VI of the Civil Rights Act of 1964*)
- 45 CFR Part 84 (*Nondiscrimination on the basis of Handicap*)
- 45 CFR Part 93 (*New Restrictions on Lobbying, see 91-PI-5 [1/24/91]*)
- 45 CFR Part 1321, Subparts A-D (*Grants to State and Community Programs on Aging*)
- Age Discrimination in Employment Act of 1975, as amended (*29 U.S.C. .621, et seq.*)
- Americans with Disabilities Act of 1990 (*42 U.S.C. 12101, et seq.; see 92-PI-32 [8/4/92]*)
- Civil Rights Act of 1964, Title VI, as amended (*42 U.S.C. 2000-d et. seq.*)
- Equal Employment Opportunity Act of 1972 (*42 U.S.C. 2000e, et seq.*)
- Equal Pay Act of 1963, as amended (*29 U.S.C. 206*)
- Hatch Act (*5 U.S.C. 1501, et seq.*)
- Home Energy Assistance Act of 1981, as amended (*42 U.S.C. 8601, et seq.*)
- Rehabilitation Act of 1973, Sec. 504 (*29 U.S.C. 794, Nondiscrimination*)
- Single Audit Act Amendments of 1996 (*31 U.S.C. 7501, et seq.*)
- Uniform Relocation and Assistance and Real Property Acquisitions Act of 1970 (*42 U.S.C. 4601 et seq.*)

Office of Management and Budget (OMB):

- OMB Circular A-95 (*Clearinghouse Review*)
- OMB Circular A-102 (*Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments*)
- OMB Circular A-133 (*Audits of State and Local Government and Non-*

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Profit Organizations) Federal Executive Order 11246, as Amended by Executive Order 11375 (*Affirmative Action*); as Amended by Executive Order 12086 (*Consolidation of Compliance Functions*); and as Amended by Executive Order 13279 (*Equal 3 Protection for Faith-Based and Community Organizations.*)

- Executive Order 13166 (*Improving Access to Services for Persons with Limited English Proficiency*)
- HHS Grants Policy Statement

State Statutes, Regulations, and Policies:

- New York State Elder Law
- New York State Office for the Aging Rules and Regulations (*9 NYCRR Parts 6651, 6652, 6653, 6654, 6655 and 6656*)
- Executive Law, Article 15 (*State Human Rights Law Prohibiting Discrimination Based on Race, Color, Creed, National Origin, Sex, Age, Disability, Sexual Orientation and Other Factors*)
- Executive Law, Article 7-A (*Registration and reporting provisions required of Charitable Organizations*)