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05/28/2014 03:28 PM

OFFICIAL RECORDS

Requested By:

DC/DISTRICT COURT

DOUGLAS COUNTY RECORDERS
Karen Ellison - Recorder

Page: 1 of 27 Fee: \$ 0.00

Bk: 0514 Pg: 5308



Deputy: ar

Assessor's Parcel Number: N/A

Date: MAY 28, 2014

Recording Requested By:

Name: VICKI BARRETT, DIST COURT DEPT II

Address: _____

City/State/Zip: _____

Real Property Transfer Tax: \$ N/A

INTRASTATE INTERLOCAL CONTRACT #2014.108

(Title of Document)

INTRASTATE INTERLOCAL CONTRACT BETWEEN PUBLIC AGENCIES

A Contract Between the State of Nevada
Acting By and Through Its

Department of Health and Human Services
Division of Welfare and Supportive Services
1470 College Parkway
Carson City, NV 89706

And

The Ninth Judicial District Court of the State of Nevada
in and for Douglas County
1625 Eighth Street
Minden, NV 89423

FILED
10.2013.108
2014 MAY 23 PM 2:59
TED THIRAN
CLERK

WHEREAS, NRS 277.180 authorizes any one or more public agencies to contract with any one or more other public agencies to perform any governmental service, activity or undertaking which any of the public agencies entering into the contract is authorized by law to perform; and

WHEREAS, it is deemed that the services of The Ninth Judicial District Court of the State of Nevada, hereinafter set forth are both necessary to Division of Welfare and Supportive Services (DWSS) and in the best interests of the State of Nevada;

NOW, THEREFORE, in consideration of the aforesaid premises, the parties mutually agree as follows:

1. REQUIRED APPROVAL. This Contract shall not become effective until and unless approved by appropriate official action of the governing body of each party. This Interlocal Contract is not in effect until approved by the State of Nevada Board of Examiners.
2. DEFINITIONS. "State" means the State of Nevada and any state agency identified herein, its officers, employees and immune contractors as defined in NRS 41.0307. "Court" and "County/City" are used interchangeably throughout this contract and both are responsible parties under the terms of this contract.
3. CONTRACT TERM. This Contract shall be effective July 1, 2014 to June 30, 2018, unless sooner terminated by either party as set forth in this Contract.
4. TERMINATION. This Contract may be terminated by either party prior to the date set forth in paragraph (3), at any time without cause upon provision of sixty (60) days notice in writing to either party; or in the event of: (1) material breach of this contract by either party; (2) failure to take corrective action; (3) termination of the program established by Congress in Title IV-D of the Social Security Act; (4) any significant change in federal or state funding provisions. Termination will be effective sixty (60) days after written notice is received by the other party. DWSS shall reimburse the Judicial District Court for costs incurred pursuant to this contract through the last effective date of this contract, unless Section III. E of Attachment A of this contract applies. The parties expressly agree that this Contract shall be terminated immediately if for any reason federal and/or State Legislature funding ability to satisfy this Contract is withdrawn, limited, or impaired.

5. NOTICE. All notices or other communications required or permitted to be given under this Contract shall be in writing and shall be deemed to have been duly given if delivered personally in hand, by telephonic facsimile with simultaneous regular mail, or mailed certified mail, return receipt requested, postage prepaid on the date posted, and addressed to the other party at the address set forth above.

6. INCORPORATED DOCUMENTS. The parties agree that the services to be performed shall be specifically described; this Contract incorporates the following attachments in descending order of constructive precedence:

- ATTACHMENT A: SCOPE OF WORK
- ATTACHMENT B: NOTICE/APPEAL PROCESS
- ATTACHMENT C: BUDGET ANALYSIS
- ATTACHMENT D: IRS SAFEGUARDING CONTRACT LANGUAGE

7. CONSIDERATION. The Ninth Judicial District Court of the State of Nevada agrees to provide the services set forth in paragraph (6) at a cost to be determined per Attachment C and not to exceed **\$45,138; \$11,205 for FY 15, \$11,256 for FY 16, \$11,310 for FY 17, and \$11,367 for FY 18 or the approved annual budget, whichever is less.** Any intervening end to a biennial appropriation period shall be deemed an automatic renewal (not changing the overall Contract term) or a termination as the results of legislative appropriation may require.

8. ASSENT. The parties agree that the terms and conditions listed on incorporated attachments of this Contract are also specifically a part of this Contract and are limited only by their respective order of precedence and any limitations expressly provided.

9. INSPECTION & AUDIT.

a. Books and Records. Each party agrees to keep and maintain under general accepted accounting principles full, true and complete records, agreements, books, and documents as are necessary to fully disclose to the State or United States Government, or their authorized representatives, upon audits or reviews, sufficient information to determine compliance with all state and federal regulations and statutes.

b. Inspection & Audit. Each party agrees that the relevant books, records (written, electronic, computer related or otherwise), including but not limited to relevant accounting procedures and practices of the party, financial statements and supporting documentation, and documentation related to the work product shall be subject, at any reasonable time, to inspection, examination, review, audit, and copying at any office or location where such records may be found, with or without notice by the State Auditor, Employment Security, the Department of Administration, Budget Division, the Nevada State Attorney General's Office or its Fraud Control Units, the State Legislative Auditor, and with regard to any federal funding, the relevant federal agency, the Comptroller General, the General Accounting Office, the Office of the Inspector General, or any of their authorized representatives.

c. Period of Retention. All books, records, reports, and statements relevant to this Contract must be retained a minimum three years and for five years if any federal funds are used in this Contract. The retention period runs from the date of termination of this Contract. Retention time shall be extended when an audit is scheduled or in progress for a period reasonably necessary to complete an audit and/or to complete any administrative and judicial litigation which may ensue.

10. BREACH; REMEDIES. Failure of either party to perform any obligation of this Contract shall be deemed a breach. Except as otherwise provided for by law or this Contract, the rights and remedies of the parties shall not be exclusive and are in addition to any other rights and remedies provided by law or equity, including but not limited to actual damages, and to a prevailing party reasonable attorneys' fees and costs.

11. LIMITED LIABILITY. The parties will not waive and intend to assert available NRS chapter 41 liability limitations in all cases. Contract liability of both parties shall not be subject to punitive damages.

Actual damages for any State breach shall never exceed the amount of funds which have been appropriated for payment under this Contract, but not yet paid, for the fiscal year budget in existence at the time of the breach.

12. FORCE MAJEURE. Neither party shall be deemed to be in violation of this Contract if it is prevented from performing any of its obligations hereunder due to strikes, failure of public transportation, civil or military authority, act of public enemy, accidents, fires, explosions, or acts of God, including, without limitation, earthquakes, floods, winds, or storms. In such an event the intervening cause must not be through the fault of the party asserting such an excuse, and the excused party is obligated to promptly perform in accordance with the terms of the Contract after the intervening cause ceases.

13. INDEMNIFICATION. Neither party waives any right or defense to indemnification that may exist in law or equity.

14. INDEPENDENT PUBLIC AGENCIES. The parties are associated with each other only for the purposes and to the extent set forth in this Contract, and in respect to performance of services pursuant to this Contract, each party is and shall be a public agency separate and distinct from the other party and, subject only to the terms of this Contract, shall have the sole right to supervise, manage, operate, control, and direct performance of the details incident to its duties under this Contract. Nothing contained in this Contract shall be deemed or construed to create a partnership or joint venture, to create relationships of an employer-employee or principal-agent, or to otherwise create any liability for one agency whatsoever with respect to the indebtedness, liabilities, and obligations of the other agency or any other party.

15. WAIVER OF BREACH. Failure to declare a breach or the actual waiver of any particular breach of the Contract or its material or nonmaterial terms by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach.

16. SEVERABILITY. If any provision contained in this Contract is held to be unenforceable by a court of law or equity, this Contract shall be construed as if such provision did not exist and the nonenforceability of such provision shall not be held to render any other provision or provisions of this Contract unenforceable.

17. ASSIGNMENT. Neither party shall assign, transfer or delegate any rights, obligations or duties under this Contract without the prior written consent of the other party.

18. OWNERSHIP OF PROPRIETARY INFORMATION. Unless otherwise provided by law any reports, histories, studies, tests, manuals, instructions, photographs, negatives, blue prints, plans, maps, data, system designs, computer code (which is intended to be consideration under this Contract), or any other documents or drawings, prepared or in the course of preparation by either party in performance of its obligations under this Contract shall be the joint property of both parties.

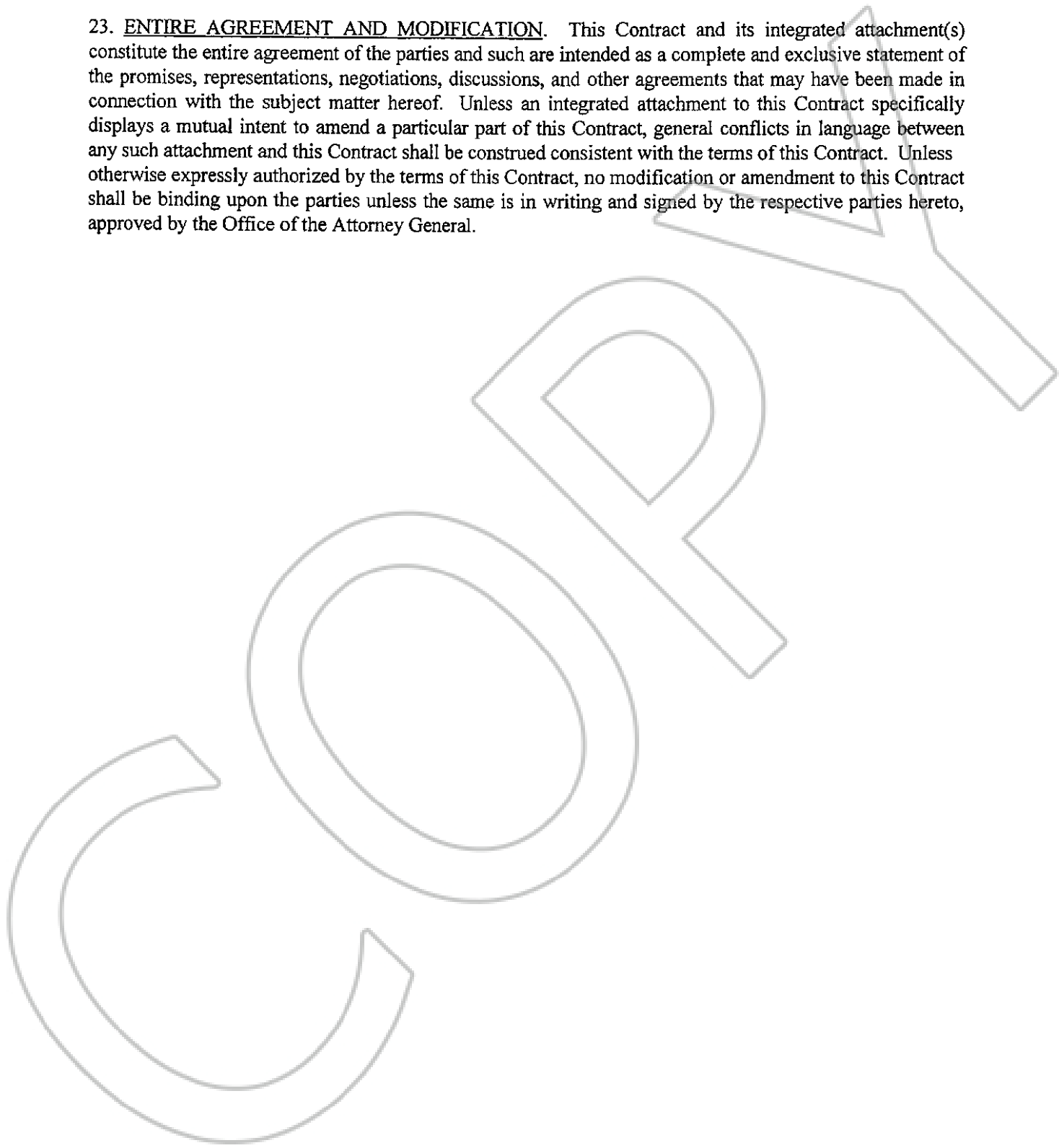
19. PUBLIC RECORDS. Pursuant to NRS 239.010, information or documents may be open to public inspection and copying. The parties will have the duty to disclose unless a particular record is made confidential by law or a common law balancing of interests.

20. CONFIDENTIALITY. Each party shall keep confidential all information, in whatever form, produced, prepared, observed or received by that party to the extent that such information is confidential by law or otherwise required by this Contract.

21. PROPER AUTHORITY. The parties hereto represent and warrant that the person executing this Contract on behalf of each party has full power and authority to enter into this Contract and that the parties are authorized by law to perform the services set forth in paragraph (6).

22. GOVERNING LAW; JURISDICTION. This Contract and the rights and obligations of the parties hereto shall be governed by, and construed according to, the laws of the State of Nevada. The parties consent to the jurisdiction of the Nevada district courts for enforcement of this Contract.

23. ENTIRE AGREEMENT AND MODIFICATION. This Contract and its integrated attachment(s) constitute the entire agreement of the parties and such are intended as a complete and exclusive statement of the promises, representations, negotiations, discussions, and other agreements that may have been made in connection with the subject matter hereof. Unless an integrated attachment to this Contract specifically displays a mutual intent to amend a particular part of this Contract, general conflicts in language between any such attachment and this Contract shall be construed consistent with the terms of this Contract. Unless otherwise expressly authorized by the terms of this Contract, no modification or amendment to this Contract shall be binding upon the parties unless the same is in writing and signed by the respective parties hereto, approved by the Office of the Attorney General.



IN WITNESS WHEREOF, the parties hereto have caused this Contract to be signed and intend to be legally bound thereby.

Michael P. Gibbons 3/26/14 District Court Judge, 9th Judicial District
Michael P. Gibbons Date Title

for Douglas V. Ritchie 4/17/14 District Attorney,
Mark B. Jackson Date Douglas County
Title

Doug N. Johnson April 17, 2014 Chairman,
Doug N. Johnson Date Board of County Commissioners, Douglas County
Title

Ted Thraut April 17, 2014 Clerk/Treasurer, Douglas County
Ted Thraut Date Title
By Juanita Juarez
Clerk to the Board

Nancy J. 4-24-2014 Administrator,
for Michael F. McMahon Date Division of Welfare and Supportive Services
Title

Ellen M. Willden 4/29/14 Director,
for Michael J. Willden Date Department of Health and Human Services
Title

[Signature] for Julia Teska
Signature - Board of Examiners

APPROVED BY BOARD OF EXAMINERS

On: _____
Date

Approved as to form by:
[Signature]
Deputy Attorney General for Attorney General

On: 4/22/14
Date

**ATTACHMENT A
SCOPE OF WORK**

WHEREAS, Title IV, Part D (Title IV-D), 42 USC § 651, authorizes an appropriation for each fiscal year for the purpose of enforcing support obligations owed by non-custodial parents to their children, locating non-custodial parents, establishing paternity, obtaining financial and medical support, and adjusting support orders; and

WHEREAS, the Child Support Enforcement Program (CSEP) within the Division of Welfare and Supportive Services (DWSS) , has been designated the single and separate organizational unit to develop and administer the Nevada State Plan pursuant to Title IV-D, 42 USC § 654; and

WHEREAS, Title IV-D, 42 USC § 654(7) authorizes DWSS to enter into interlocal contracts with appropriate courts and law enforcement officials to implement an efficient statewide system to meet the purposes of this Act; and

WHEREAS, Title IV-D, 42 USC § 666(a)(2) requires expedited processes for establishing paternity and establishing, modifying and enforcing financial and medical support obligations and 42 USC § 666(c) more specifically defines this obligation; and

WHEREAS, the NRS authorizes the District Courts of the State of Nevada to take evidence, hear arguments, and issue orders regarding establishing paternity, securing financial and medical support, adjusting support orders, enforcing and recovering support debts for children who may or may not be receiving public assistance; and

WHEREAS, the NRS and Title IV-D of the Social Security Act require DWSS attempt to establish paternity, secure support, and recover support debts for children who may or may not be receiving public assistance; and

WHEREAS, DWSS may carry out its responsibilities through, and in coordination with, the District Courts of the State of Nevada in connection with this contract, under the authority of NRS 277.180; and

WHEREAS, the Title IV-D CSEP offers Federal Financial Participation (FFP) in the form of reimbursements with which to plan, coordinate, and improve financial and medical support enforcement services to Nevada’s children and taxpayers; and

WHEREAS, the Title IV-D CSEP requires the development of an effective and efficient system to assist children in obtaining and securing their birth rights.

NOW, THEREFORE, the parties agree as follows:

- I. The JUDICIAL DISTRICT COURT agrees:
 - A. To recruit and appoint Court Masters pursuant to NRS 3.405 and NRS Chapter 425 preferably with experience in Family Law to hold hearings on matters related to paternity, financial and medical support establishment and payment of support in accordance with the purposes of CSEP.
 - B. To recruit and appoint Court Masters who either:
 - 1. Reside within the judicial district that is a party to this contract or a judicial district immediately adjacent to the judicial district that is a party to this contract; or

2. Perform similar duties within the judicial district as a local government employee. (Example: Juvenile Court Master)
- C. To appoint a sufficient number of substitute Court Masters to maintain an uninterrupted court calendar in the event the primary Court Master is unavailable.
- D. To consult with the Chief of the CSEP prior to appointment of Court Masters.
- E. To ensure Court Masters recommendations are compliant with federal and state laws and regulations.
- F. To permit authorized state and federal personnel to monitor and/or audit the activities, procedures, cases, and accounting records that are subject to this contract, and to develop correctional plans to rectify any exceptions noted in monitoring and/or audit reports that place them out of compliance with this contract or federal/state statutes and regulations.
- G. To ensure through its own court resources and processes: (1) expedited process time frames pursuant to NRS 3.415 are met, and (2) pursuant to NRS 425.3844, it shall approve or reject a master's recommendation for modification(s) within ten (10) days after expiration of the objection time period.
- H. To ensure compliance with 45 CFR Part 300, et. seq.
- I. To pay the unmatched portion of FFP of the allowable costs (County Share) for expenditures which exceed the annual budget approved by the Chief of CSEP.
- J. To conduct a master's court in which the plaintiff/obligor and the defendant/obligee are both given the opportunity to present their side with or without attorney representation.
- K. In IV-D actions brought before the master, cases will be presented pursuant to NRS 425.3852 and a program representative may participate telephonically or by video conferencing whichever is available to present cases before the master.
- L. To submit a budget annually to DWSS for approval. During even numbered years, projected two-year budgets must be provided. The budget projection will commence on July 1 of the even numbered years and end on June 30 two years later. This information will be used to obtain authority from the state legislature for reimbursements.
- M. To limit any claims for reimbursement to those costs for hearings held under the "master system" meeting the purpose of CSEP. Total expenditures shall not exceed the yearly estimated budget as approved by the Chief of CSEP or designee, and subject to work program authority granted pursuant to the State Budget Act, NRS 353.150 to 353.246, inclusive. Any expenditure exceeding yearly budgeted amounts will not be reimbursed by the DWSS. An annual budget must be submitted pursuant to Attachment C attached hereto.
 1. If the individual serving as the Judicial Hearing Master is a local government employee reimbursement will include actual time spent preparing for court, in court and preparing recommendations as a proportionate share of their salary and fringe benefits.
 2. If the individual serving as the Judicial Hearing Master is a contract employee who resides within the judicial district that is a party to this

contract or resides in a judicial district immediately adjacent to the judicial district that is a party to this contract reimbursement will include:

- a. ***Either*** a daily rate of \$677 for each day formal in-person hearings are held, which includes all administrative functions, hearing preparation time, hearing time, and order preparation time. Court hearing time in excess of 8 hours per day will be paid at the rate of \$85.00 per hour providing the time spent per case does not exceed an average of 30 minutes on that day; ***or a flat rate not to exceed a monthly proportionate share of the State Fiscal Year amounts listed in Section 7 – Consideration of this Intrastate Interlocal Contract.***
 - b. Reimbursement paid based on actual time at the hourly rate of \$85.00 which includes hearing preparation time, hearing time and order preparation time for scheduled court dates or interim hearings in which the master presides via telephonic or video conferencing.
 - c. Reimbursement for travel time will be based on total estimated time calculated on MapQuest and paid at the hourly rate of \$32.42 (State position of Administrative Law Judge pay grade 40-step 5). Per diem and mileage (per MapQuest total estimated distance) is paid according to applicable State rate and policy.
 - d. Reimbursement for CSEP conferences and meetings (prior approved by the Chief of CSEP) will be paid based on the actual time in attendance at the hourly rate of \$85.00 plus travel time paid at \$32.42 (State position of Administrative Law Judge pay grade 40-step 5).
3. The daily rate and hourly rate(s) referenced in subsection 2. are subject to change based upon cost of living increases granted by the Nevada Legislature and effective the date of those increases.
 4. Costs not included in the annual budget approved by the Chief of CSEP or designee is not reimbursable without the approval of the Chief prior to the expense being incurred.
 5. A monthly IV-D master claim form, as provided by the Chief of CSEP must be completed, approved by the District Court Judge or designee and submitted to the Chief of CSEP before reimbursement can be paid. The Chief of CSEP is the final authority on approval of monthly IV-D master claim forms.
 6. All masters' requests for training shall be submitted on a travel request form attached hereto and hereby incorporated by reference, to the Chief of CSEP. If approved, the master must submit a travel expense form, attached hereto and incorporated by reference, to the Chief of CSEP before reimbursement can be paid.
- N. To submit an invoice to DWSS CSEP, 1470 College Parkway, Carson City, Nevada, 89706 for reimbursement of services no later than the 20th calendar day of the month following the month service was provided. Invoices shall include sufficient documentation and detail to support claimed invoice and shall identify those costs in

two categories: State share of costs (Hearing Masters expenses) and County share of costs (all other costs for services). All billings for dates of service prior to July 1 must be submitted to the state no later than the third Friday in July of the same calendar year to avoid processing the invoice as a stale dated claim for that fiscal year. Expenses which are more than 90 calendar days older than the date the reimbursement claim is submitted will be considered stale and rejected from reimbursement consideration.

- O. Federal statutes, regulations and policies established for all state IV-D programs will be complied with to the extent they do not violate the U.S. Constitution and the Nevada Constitution. This includes, but is not limited to, the federal requirements for review and adjustment as part of the state IV-D program.
- P. Any equipment or furniture purchased with CSEP/federal funds must be clearly marked and all purchasing records prepared so as to identify CSEP as the source of funds for the purchase. An inventory must be developed based on these records, which identifies where the items are being stored or used in the office. If the Judicial District Court ceases to offer services under this contract, all equipment and furniture purchased must be properly accounted for before first being offered to the Chief of CSEP or disposed of according to federal statutes, regulations, and the CSEP manual.
- Q. Any administrative and/or cost recovery amount must be approved by the Chief of CSEP or designee prior to implementation.
- R. Must provide services to all interstate and intrastate cases, whether public assistance/referred under state assignments (45CFR 301.1, i.e. TANF, Title IV-E Foster Care, Medicaid only cases, et. al.) or non-public assistance in an equal manner. This standard includes all services in UIFSA [NRS Chapter 130], parentage, enforcement and modification of court orders.
- S. The parties agree to adhere to all case processing time frames and procedures in 45 CFR Chapter 300, including, but not limited to:
 - 45 CFR 303.4 Establishment of Support Obligations
 - 45 CFR 303.5 Paternity Establishment
 - 45 CFR 303.6 Enforcement of Support Obligations
 - 45 CFR 303.8 Review and Adjudgment
 - 45 CFR 303.31 Securing and Enforcing Medical Health Insurance
 - 45 CFR 303.100 Income Withholding
 - 45 CFR 303.101 Expedited Service
- T. The expenditure of funds under this program are subject to the annual audit requirements under the Single Audit Act of 1984 (P.L. 98-502) and the Office of Management and Budget Circular A-133 (Audit of States, Local Governments, and Non-Profit Organizations). OMB A-133 states in part: non-federal entities that expend \$500,000 or more in a year in Federal awards shall have a single or program-specific audit conducted for that year in accordance with the provision of this part.

II. DWSS Agrees:

- A. To pay the unmatched portion of FFP of the allowable costs (state share) based upon the budget approved by the Chief of CSEP within 30 days of receiving and approving reimbursement requests, for current billings. The amount for the Judicial District Court shall not exceed the yearly estimated budget as approved by the Chief, and subject to

work program authority granted pursuant to the State Budget Act, NRS 353.150 to 353.246, inclusive.

- B. To submit the total cost of the master's system to the federal program for reimbursement. DWSS agrees to reimburse THE JUDICIAL DISTRICT COURT(S) by installments, as documentation of actual costs and travel claims are submitted to the Program within 30 days of receiving and approving reimbursement requests, for current billings.

III. ALL PARTIES Mutually agree:

- A. That this contract is contingent upon DWSS concurring with the rules and procedures adopted by the DISTRICT COURT for application to the master's system. Said concurrence will not be unreasonably withheld.
- B. That the standardized forms developed for the Nevada automated computer system will be used in all IV-D cases, unless specifically exempted by procedures described in the CSEP Manual.
- C. To provide Title IV-D services in compliance with federal law and any other applicable requirements so long as such services are authorized or permitted under the NRS, and regulations adopted by DWSS.
- D. That the parties shall not use or disclose any information concerning a recipient of services under this contract, for any purpose not in conformity with the Social Security Act.
- E. That failure to comply with this contract or any of the federal regulations and state laws pertaining to Title IV-D of CSEP may result in a disallowance of reimbursement by the state for the state share of costs and/or the FFP provided pursuant to this contract. Notice will be provided thirty (30) days prior to the reduction. Notice and appeal process are outlined in Attachment B.
- F. This contract will be reviewed periodically by DWSS, not less than once per duration of the contract, to be conducted not less than ninety (90) days prior to the expiration date of this contract, to ensure that continuous IV-D master's hearings are provided. Renewal of this contract is contingent upon satisfactory levels of compliance with all federal state laws pertaining to the Title IV-D, CSEP.
- G. This contract may be renewed for additional periods as mutually agreed, and shall only be valid when they have been reduced to writing, duly signed, and attached to the original of this contract. Renewal must be approved/negotiated not less than thirty (30) days prior to the existing contract's ending date, and will be effective upon expiration of the existing contract.
- H. There shall be no discrimination on the basis of race, color, sex, religion, ancestry, national origin, age, or handicap. No otherwise qualified individual shall be excluded from participation in, be denied the benefits of, or be subjected to discrimination under this contract. The parties agree to treat, without regard to the aforementioned factors, all individuals on an equal basis in employment practices, in connection with CSEP.

ATTACHMENT B

NOTICE/APPEAL PROCESS

Under this contract, the parties responsible for completing each identified function agree to meet the following performance standards:

NOTICE/APPEAL PROCESS:

- A. The Chief of the Child Support Enforcement, DWSS will provide written notice thirty (30) days prior to withholding or assessing a penalty or reducing Federal Financial Participation (FFP) per the terms of this agreement. If the Judicial District Court(s) does not disagree pursuant to paragraph B below, the penalty will be assessed.
- B. The Judicial District Court(s) have thirty (30) days from the date of notice to respond in writing to the Chief if they disagree with the above notice. The response must contain arguments and documentation why the Chief should not withhold FFP or assess the penalty. If the Judicial District Court(s) fails to respond in accordance with the above, the Chief will take the action outlined in "A".
- C. The Chief will respond in writing within thirty (30) days of receipt, indicating what action will be taken.
- D. If the Judicial District Court(s) disagrees with the Chief's decision, an appeal may be submitted in writing to the Administrator, DWSS within fifteen (15) days. The appeal must contain written arguments and documentation why the Chief should not take the action outlined in "A" and "C".
- E. The Administrator may request additional information and will make a written decision within sixty (60) days of receipt of the appeal or all information, whichever is later. The decision of the Administrator is final.

ATTACHMENT C**CHILD SUPPORT ENFORCEMENT PROGRAM
BUDGET ANALYSIS**

Grant: Child Support Enforcement, Catalog of Federal Domestic Assistance (CFDA) number 93.563

The expenditure of funds under this program are subject to the annual audit requirements under the Single Audit Act of 1984 (P.L. 98-502) and the Office of Management and Budget Circular A-133 (Audit of States, Local Governments, and Non-Profit Organizations).

Attachment C, Budget Analysis, is divided into two parts. Part one is a general explanation of the budget process. Part two contains instructions on how to prepare your annual budget analysis. Budgets must be submitted in a format approved by the State of NV Division of Welfare and Supportive Services.

PART ONE: EXPLANATION

The budget review process is implemented to provide an estimate of Title IV-D funds needed in any fiscal year, and to analyze requests for FFP, state share and County/City match to examine the cost effectiveness of the proposal.

Based on fiscal guidelines provided by DWSS on or before April 15th of each year, a budget must be submitted to the Chief of the Child Support Enforcement Program, for establishment of a maximum level of reimbursements no later than May 15th.

FFP is approved at the applicable matching federal rate by the federal government through the Federal Offset of Child Support Enforcement (OCSE) and transmitted to your office.

Budgetary costs that are not covered by FFP pursuant to 45 CFR 304.21 & 23 includes, but is not limited to the following:

1. Bad Debts
2. Contingencies
3. Contributions and Donations
4. Entertainment
5. Fines and Penalties
6. Governor's expenses
7. Interest and Other Financial Costs
8. Legislative Expenses
9. Under recovery of Costs Under Grant Agreements
10. Building Space and Related Facilities

Budgetary costs that require approval prior to the expenditure in order to be covered by FFP are listed as the following:

1. Data Processing
2. Capital Expenditures
3. Insurance and Indemnification

4. Management Studies
5. Pre-Agreement Costs
6. Professional Services
7. Proposal Costs

Listed are various categories of expenses which could arise. An office's particular cost allocation plan may not provide for every category listed which may necessitate an amendment to that office's plan. The Title IV-D accounting unit will coordinate any required amendments with an office.

The U.S. Congress has shown an interest in reviewing the cost effectiveness of the program, and every state and local unit of government must take appropriate action to protect this valuable funding source. It is recommended that each office review its office operation from the following positions:

1. Ensure office procedures maintain an efficient flow of work;
2. Ensure that Title IV-D resources and staff are directed to Title IV-D matters only;
3. Ensure that efficient and effective methods are applied in processing the legal aspects of cases; and
4. Control program costs so only essential expenditures are made.

Administrators must consider the cost effectiveness of their proposals to assure the Title IV-D Program meets or exceeds its past relationships between total expenditures and child support collected. The only exception to this policy is if an administrator plans a management move that will increase the future efficiency of the office that has been approved by the Chief of the Child Support Enforcement Program.

FFP is reimbursed to each office by the submittal of claims for reimbursement to the state IV-D agency based upon each office's approved annual budget analysis. The claim reimbursement procedure is as follows:

Claims from your office for FFP reimbursement are to be submitted within thirty (30) days from incurred expenditure unless an approval for an extension is granted by the Chief of the Child Support Enforcement Program or designee. Claims not submitted within ninety (90) days of the end of the month in which the expenses are incurred will be considered stale and non payable.

Claims for reimbursement must include a listing of costs incurred pursuant to the Title IV-D Program with receipts for such costs retained and available for review. As noted in part two of this budget analysis, certain expenditures require approval prior to County/City expenditure/claim for FFP reimbursement.

Upon receipt by the state IV-D agency, claims are audited and approved/disapproved. Disapproved claims are returned to the appropriate office with a letter of explanation. Approved claims are vouchered and forwarded for distribution by the state controller's office.

PART TWO: INSTRUCTIONS FOR COMPLETING ITEMS A-K OF THE BUDGET ANALYSIS

Complete the detail for items A-K. For categories in which explanation is requested, please annotate or attach extra pages as needed. Guidelines for completing categories A-K are as follows:

A. PERSONNEL: (salaries only)

1. List titles of positions for which you are requesting reimbursements.
2. List the number of staff within each position classification that are Title IV-D staff.
3. List annual salary of the position(s)
4. Estimate the percentage of time and activities each staff member will be assigned to Title IV-D responsibilities as well as provide the estimated percentage of time and activities spent for non Title IV-D responsibilities.
5. Identify the annual salary apportioned to Title IV-D activities.

Example:

Position Title	Annual Salary	IVD Activity and % of Time Spent	Non IVD Activity and % of Time Spent	Annual Salary Apportioned to IVD Activities
Hearing Master	\$20,000	Court Prep 30% Hearings 40%	Juvenile Hearings 30%	\$14,000
Court Clerk	\$10,000	Filing 20% Court time 40%	Filing 10% Court time 30%	\$6,000

B. FRINGE BENEFITS:

1. The standard benefits given government employees are listed in this category. The rate for each benefit must be identified along with the portion of a staff member's salary that is dedicated to Title IV-D activities. The portion of a staff member's salary that is dedicated to Title IV-D work is multiplied by the rate of the particular fringe benefit.

Example:

$$\begin{array}{rclcl}
 \text{Title IV-D} & & \text{Retirement} & & \text{Retirement} \\
 \text{Costs for DA} & \times & \text{Rate} & = & \text{Cost} \\
 \$2,500 & \times & 15\% & = & \$375
 \end{array}$$

2. Each category is based on rate except group insurance. The applicant will have to provide a brief explanation of how this category was computed.

C. COUNTY/CITY INDIRECT COSTS:

Indirect costs are those incurred for a common or joint purpose benefiting other programs in your County/City in addition to the Title IV-D Child Support Enforcement Program. Examples of indirect costs are:

- Depreciation or use allowance on buildings and equipment;
- Cost of operating or maintaining facilities such as heat and utilities or building maintenance;
- Salaries for time spent by employees not employed by the IV-D program whom are indirectly performing child support tasks, such as County/City clerks; and
- Supplies purchased by County/City funds which are used by more than one County/City entity, including the use by or benefit of your office, for which your office must reimburse the County/City.

Costs allocated as indirect and calculated in your County/City's indirect cost rate should not be listed as direct costs in this budget proposal.

The indirect cost is computed at a rate of 10% of salaries (not including overtime or fringe costs).

D. INSTATE TRAVEL, TRAINING, AND POLICY ANALYSIS:

1. All travel, training and policy analysis, in which you seek Title IV-D reimbursement, requires PRIOR approval by the Chief of the Child Support Enforcement Program or designee. The travel must be for the purpose of administration of the Title IV-D Program. Travel is approved at the prevailing state rate for travel.
2. Training and policy analysis costs would include registration fees, travel expenses, and per diem allowances at the state rate, or any other related IV-D activity the Chief of the Child Support Enforcement Program approves.

E. OUT OF STATE TRAVEL, TRAINING, AND POLICY ANALYSIS:

Same as instate travel.

F. SUPPLIES, COMMUNICATIONS, EQUIPMENT RENTAL, AND MAINTENANCE(data processing not included):

1. Office/Janitor Supplies:

Identify the various types of supplies your agency defines as office/janitorial.

2. Postage and Freight:

All claims must be supported with documentation of actual Title IV-D expenditures. Records must be retained for audit purposes.

3. Telephone Rental and Tolls:

All claims must be supported with documentation of actual Title IV-D expenditures. Records must be retained for audit purposes.

4. Printing:

Identify the forms/materials for which you are budgeting.

5. Equipment Rental/Maintenance/ Maintenance Contracts:

All contracts must meet state and federal procurement procedures. The use of a rental process must be justified from the point of cost effectiveness of continued use. Maintain copies of all contracts for audit purposes.

6. Other:

This line is for types of expenditures within this category not specifically identified as a cost.

G. EQUIPMENT PURCHASE/DEPRECIATION (data processing not included):

1. Lump sum reimbursements on equipment may be made on expenditures up to \$25,000. Equipment procurements in excess of this amount must be depreciated over the life expectancy of the piece of equipment.
2. Equipment procurements with costs in excess of \$300.00 must receive PRIOR approval by the Chief of the Child Support Enforcement Program or designee to be eligible for Title IV-D reimbursement.
3. An equipment inventory system must be maintained to identify all equipment procured with a federal interest, and the equipment must be managed in compliance with 45 CFR 95, Subpart G. The inventory control form must be updated with each new procurement, and a copy of the updated form must be transmitted to the Title IV-D accounting unit.

H. OTHER EXPENSES:

1. Copies/Reproductions:

This category is for the costs of copying documents (not for equipment procurement). Charges for the shared use of copying systems must include a procedure to log of Title IV-D use exclusive of other office uses.

2. Bonds:

This category is for the cost of premiums on bonds covering employees who handle Title IV-D funds. The County/City must calculate the portion of the premium that applies to the employee(s) when the bond covers other employees handling non-IV-D funds. An explanation of the calculation for bonding costs must be attached.

3. Advertising:

Must be related to Title IV-D matters/activities.

4. Building Maintenance:

This category is for costs incurred for necessary maintenance, repair, or upkeep of property, which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition. Prior approval by the Chief of the Child Support Enforcement Program is required. Expenditures in this category will not be approved if they are calculated and charged to the INDIRECT COST category as explained in Part II, C.

5. Dues and Registration:

Must be related to Title IV-D matters/activities.

6. Publications/Periodicals:

Must be related to Title IV-D matters/activities.

7. Fees (Service of Process, Garnishment):

Must be related to Title IV-D matters/activities.

8. Other:

For categories not specifically identified.

I. DATA PROCESSING:

The planning, development, implementation, operation, equipment replacement, and/or enhancement of all Title IV-D systems must be in compliance with 45 CFR part 307 and Part 95, Subpart F.

PART THREE: APPROVAL OF BUDGET BY CHIEF

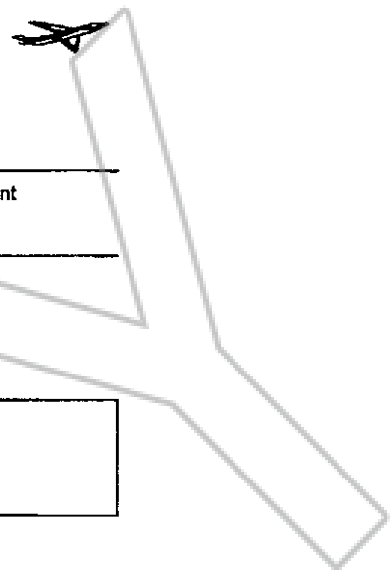
The Chief of the Child Support Enforcement or designee will approve the eligible IV-D expenditures and the budget will indicate the amount of expenditures out of FFP, state share and County/City costs.

The Chief of Child Support Enforcement's approval of the budget does not guarantee that all costs are IV-D eligible for reimbursement.

Upon federal review, any disallowed costs will be deducted from future federal reimbursement payments. The Division of Welfare and Supportive Services will provide thirty (30) days notice prior to the reduction. Parties agree to notify the other of any disallowed costs and work together on the disallowance.

COPY

TRAVEL REQUEST



In-State _____ Out-Of-State _____

DWSS
 Agency _____ Official Station _____ Budget Account _____

Employee Name _____ Employee ID _____ Destination _____

Employee Requested _____ Agency Directed _____

Purpose of Trip (Justification): Attach agendas, meeting notices, training syllabus, etc.

Departure: _____ Date _____ Time _____
 Return: _____ Date _____ Time _____

Special Airline Requests: _____

Motor Pool: _____ Yes/No _____ Note: _____
 Hotel: _____ Yes/No _____ Note: _____

Total Budgeted Travel Authority For This Funding Source \$ _____
 Total Expended and/or Committed Funds for this Source \$ _____
 Total Balance Available to Fund this Trip \$ _____
 Estimated Cost for this Trip \$ _____

Budgetary Authority Verification: _____
 (Documents Accuracy of Balance Available on Date Signed) Acctg. Asst. Signature Date

Funding Source: _____
 (Describe in Detail)

Employee Signature: _____ Date _____
 (See NOTE below)

Supervisor Signature: _____ Date _____

Signature/Administrator/DWSS (For Out-Of-State Only) Date

Signature/Director/DHHS (For Out-Of-State Only) Date

NOTE: No travel reservations or commitments should be made without all proper approvals. Employees requesting travel and making commitments prior to approvals will be responsible for the cost of all cancellation fees or charges in the event the trip is not approved or any part of the request is not approved i.e. excessive room charges.

ESTIMATED TRAVEL COSTS

This form must be filled out completely and attached to the Travel Request form when sent to the Accounting Office for processing. If this form is not attached (including supporting documentation), the Request will be returned unsigned.

You must attach current approved GSA rates for per diem and lodging and estimates for airfare and rental car if applicable. Airfare and rental car cost estimates can be easily researched on the internet. Lodging receipts are required for reimbursement. Requests for hotel rate adjustments must be documented below.

Shaded cells are formula driven. Do Not Type In The Shaded Cells.

Start/Stop Time of Travel	Dates of Travel	Hotel Rate Adjustment Requested _____					Tax Rate	Total Lodging	Total
		Breakfast	Lunch	Dinner	Lodging Rate	Tax	0.00%		
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Total Estimated Per Diem \$ -

Estimated Miles	Estimated Rate		Fiscal Use Only:	
			Cat	GL
0	\$ 0.505	Transportation to/from local airport	\$ -	
Receipt Required		Parking at airport/garages, etc./tolls	\$ -	
Receipt Required		Transportation to/from hotel	\$ -	
Receipt Required		Other transportation/Motor Pool	\$ -	
Receipt Required		Car rental	\$ -	
		Air fare	\$ -	

Total Estimated Transportation \$ -

Receipt Required	Registration/Tuition	\$ -	
Receipt Required	Books	\$ -	
Receipt Required	ATM Fees	\$ -	
	Incidentals	\$ -	

Total Estimated Misc. \$ -

ESTIMATED GRAND TOTAL \$ -

TRAVEL CLAIM SHOULD NOT EXCEED ESTIMATED GRAND TOTAL

Note: Meal Policy (When traveling more than 50 miles one-way from duty station)
 Breakfast: Depart at or before 7:00 am
 Lunch: Depart at or before 11:00 am and return to work site after 1:30 pm
 Dinner: Depart at or before 5:30 pm and return to work site after 6:30 pm

Convention or Meeting Hotel Rate Calculation		
Rate	Adjust %	Allowed Rate
Conus or	300%	\$ -
GSA	175%	\$ -
Convention Rate		

STATE OF NEVADA TRAVEL CLAIM

Name _____

I declare under penalties of perjury that to the best of my knowledge
this is a true and correct claim in conformance with the governing
statutes and the State Administrative Manual and its updates.

Employee ID# _____

I do not have a travel advance
 I do have a travel advance from my agency

Official Station _____

Signature of Traveler

Supervisor Approval

Transportation Codes:
 P - Plane X - Passenger In Car
 PP - Private Plane PT - Public Trans: Subway, City Bus
 PC - Private Car SC - State Car: Motor Pool or Agency Car
 OT - Other: Limousine, Taxi, Shuttle, Rental Car, Inter-City Bus, Railroad
Miscellaneous Codes:
 A - ATM Fees I - Incidental Expense

Traveler is:
 State Officer or Employee
 Board or Commission Member
 Independent Contractor Whose Contract
 Provides for Travel

Attach documentation

Date	Destination and Purpose of Each Trip	Travel Time		Transportation			Miscellaneous Expenses		Daily Expenses			Total For Day			
		Start	Ended	Code	Mileage	Cost	Code	Cost	B	L	D		Lodging		
Total of this Claim														0.00	
Less Travel Advance Received from the Traveler's Agency or State Treasurer:															
Balance Due to Traveler:														0.00	

***Receipts are required for:**
 "Other" transportation expenses
 ATM and bank transactions
 Out-of-state hotel
 and transportation expenses

If Advance exceeds Claim, please attach check payable to the State of Nevada

ATTACHMENT D

SAFEGUARDING FEDERAL TAX INFORMATION

I. PERFORMANCE

In performance of this contract, the Contractor agrees to comply with and assume responsibility for compliance by his or her employees with the following requirements:

- (1) All work will be performed under the supervision of the contractor or the contractor's responsible employees.
- (2) Any Federal tax returns or return information (hereafter referred to as returns or return information) made available shall be used only for the purpose of carrying out the provisions of this contract. Information contained in such material shall be treated as confidential and shall not be divulged or made known in any manner to any person except as may be necessary in the performance of this contract. Inspection by or disclosure to anyone other than an officer or employee of the contractor is prohibited.
- (3) All returns and return information will be accounted for upon receipt and properly stored before, during, and after processing. In addition, all related output and products will be given the same level of protection as required for the source material.
- (4) No work involving returns and return information furnished under this contract will be subcontracted without prior written approval of the IRS.
- (5) The contractor will maintain a list of employees authorized access. Such list will be provided to the agency and, upon request, to the IRS reviewing office.
- (6) The agency will have the right to void the contract if the contractor fails to provide the safeguards described above.
- (7) (Include any additional safeguards that may be appropriate.)

II. CRIMINAL/CIVIL SANCTIONS

- (1) Each officer or employee of any person to whom returns or return information is or may be disclosed shall be notified in writing by such person that returns or return information disclosed to such officer or employee can be used only for a purpose and to the extent authorized herein, and that further disclosure of any such returns or return information for a purpose or to an extent unauthorized herein constitutes a felony punishable upon conviction by a fine of as much as \$5,000 or imprisonment for as long as five years, or both, together with the costs of prosecution. Such person shall also notify each such officer and employee that any such unauthorized future disclosure of returns or return information may also result in an award of civil damages against the officer or employee in an amount not less than \$1,000 with respect to each instance of unauthorized disclosure. These penalties are prescribed by IRC Sections 7213 and 7431 and set

forth at 26 CFR 301.6103(n)-1.

(2) Each officer or employee of any person to whom returns or return information is or may be disclosed shall be notified in writing by such person that any return or return information made available in any format shall be used only for the purpose of carrying out the provisions of this contract. Information contained in such material shall be treated as confidential and shall not be divulged or made known in any manner to any person except as may be necessary in the performance of this contract. Inspection by or disclosure to anyone without an official need to know constitutes a criminal misdemeanor punishable upon conviction by a fine of as much as \$1,000.00 or imprisonment for as long as 1 year, or both, together with the costs of prosecution. Such person shall also notify each such officer and employee that any such unauthorized inspection or disclosure of returns or return information may also result in an award of civil damages against the officer or employee [United States for Federal employees] in an amount equal to the sum of the greater of \$1,000.00 for each act of unauthorized inspection or disclosure with respect to which such defendant is found liable or the sum of the actual damages sustained by the plaintiff as a result of such unauthorized inspection or disclosure plus in the case of a willful inspection or disclosure which is the result of gross negligence, punitive damages, plus the costs of the action. The penalties are prescribed by IRC Sections 7213A and 7431.

(3) Additionally, it is incumbent upon the contractor to inform its officers and employees of the penalties for improper disclosure imposed by the Privacy Act of 1974, 5 U.S.C. 552a. Specifically, 5 U.S.C. 552a(i)(1), which is made applicable to contractors by 5 U.S.C. 552a(m)(1), provides that any officer or employee of a contractor, who by virtue of his/her employment or official position, has possession of or access to agency records which contain individually identifiable information, the disclosure of which is prohibited by the Privacy Act or regulations established there under, and who knowing that disclosure of the specific material is so prohibited, willfully discloses the material in any manner to any person or agency not entitled to receive it, shall be guilty of a misdemeanor and fined not more than \$5,000.

(4) Granting a contractor access to FTI must be preceded by certifying that each individual understands the agency's security policy and procedures for safeguarding IRS information. Contractors must maintain their authorization to access FTI through annual recertification. The initial certification and recertification must be documented and placed in the agency's files for review. As part of the certification and at least annually afterwards, contractors should be advised of the provisions of IRC Sections 7431, 7213, and 7213A (see Exhibit 6, IRC Sec. 7431 Civil Damages for Unauthorized Disclosure of Returns and Return Information and Exhibit 5, IRC Sec. 7213 Unauthorized Disclosure of Information). The training provided before the initial certification and annually thereafter must also cover the incident response policy and procedure for reporting unauthorized disclosures and data breaches. (See Section 10) For both the initial certification and the annual certification, the contractor should sign, either with ink or electronic signature, a confidentiality statement certifying their understanding of the security requirements.

III. INSPECTION

The IRS and the Agency shall have the right to send its officers and employees into the offices and plants of the contractor for inspection of the facilities and operations provided for the performance of any work under this contract. On the basis of such inspection, specific measures may be required in cases where the contractor is found to be noncompliant with contract safeguards.

CONTRACT LANGUAGE FOR TECHNOLOGY SERVICES

I. PERFORMANCE

In performance of this contract, the contractor agrees to comply with and assume responsibility for compliance by his or her employees with the following requirements:

- (1) All work will be done under the supervision of the contractor or the contractor's employees.
- (2) Any return or return information made available in any format shall be used only for the purpose of carrying out the provisions of this contract. Information contained in such material will be treated as confidential and will not be divulged or made known in any manner to any person except as may be necessary in the performance of this contract. Disclosure to anyone other than an officer or employee of the contractor will be prohibited.
- (3) All returns and return information will be accounted for upon receipt and properly stored before, during, and after processing. In addition, all related output will be given the same level of protection as required for the source material.
- (4) The contractor certifies that the data processed during the performance of this contract will be completely purged from all data storage components of his or her computer facility, and no output will be retained by the contractor at the time the work is completed. If immediate purging of all data storage components is not possible, the contractor certifies that any IRS data remaining in any storage component will be safeguarded to prevent unauthorized disclosures.
- (5) Any spoilage or any intermediate hard copy printout that may result during the processing of IRS data will be given to the agency or his or her designee. When this is not possible, the contractor will be responsible for the destruction of the spoilage or any intermediate hard copy printouts, and will provide the agency or his or her designee with a statement containing the date of destruction, description of material destroyed, and the method used.
- (6) All computer systems receiving, processing, storing, or transmitting Federal tax information must meet the requirements defined in IRS Publication 1075. To meet functional and assurance requirements, the security features of the environment must provide for the managerial, operational, and technical controls. All security features must be available and activated to protect against unauthorized use of and access to Federal tax information.
- (7) No work involving Federal tax information furnished under this contract will be subcontracted without prior written approval of the IRS.
- (8) The contractor will maintain a list of employees authorized access. Such list will be provided to the agency and, upon request, to the IRS reviewing office.

(9) The agency will have the right to void the contract if the contractor fails to provide the safeguards described above.

(10) (Include any additional safeguards that may be appropriate.)

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(1) Each officer or employee of any person to whom returns or return information is or may be disclosed will be notified in writing by such person that returns or return information disclosed to such officer or employee can be used only for a purpose and to the extent authorized herein, and that further disclosure of any such returns or return information for a purpose or to an extent unauthorized herein constitutes a felony punishable upon conviction by a fine of as much as \$5,000 or imprisonment for as long as 5 years, or both, together with the costs of prosecution. Such person shall also notify each such officer and employee that any such unauthorized further disclosure of returns or return information may also result in an award of civil damages against the officer or employee in an amount not less than \$1,000 with respect to each instance of unauthorized disclosure. These penalties are prescribed by IRC sections 7213 and 7431 and set forth at 26 CFR 301.6103(n)-1.

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(3) Additionally, it is incumbent upon the contractor to inform its officers and employees of the penalties for improper disclosure imposed by the Privacy Act of 1974, 5 U.S.C. 552a. Specifically, 5 U.S.C. 552a(i)(1), which is made applicable to contractors by 5 U.S.C. 552a(m)(1), provides that any officer or employee of a contractor, who by virtue of his/her employment or official position, has possession of or access to agency records which contain individually identifiable information, the disclosure of which is prohibited by the Privacy Act or regulations established thereunder, and who knowing that disclosure of the specific material is prohibited, willfully discloses the material in any manner to any person or agency not entitled to receive it, shall be guilty of a misdemeanor and fined not more than \$5,000.

(4) Granting a contractor access to FTI must be preceded by certifying that each individual understands the agency's security policy and procedures for

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III. INSPECTION:

The IRS and the Agency shall have the right to send its officers and employees into the offices and plants of the contractor for inspection of the facilities and operations provided for the performance of any work under this contract. On the basis of such inspection, specific measures may be required in cases where the contractor is found to be noncompliant with contract safeguards.

Douglas County

State of Nevada

CERTIFIED COPY

I certify that the document to which this certificate is attached is a full and correct copy of the original record on file in the Clerk-Treasurer's Office on this

28 day of September, 2014

By [Signature] Deputy