

GRANT APPLICATION SUMMARY SHEET

Grant Name: Historic Courthouse Energy Retrofit to Reduce Energy Consumption and Costs 23-25

Department: GENERAL SERVICES

Grantor: U.S. Department of Energy

Pass-Through Grantor (If applicable):

Total Applied For: \$644,440.00

Metro Cash Match: \$0.00

Department Contact: Ava Elsaghir

Status: NEW

Program Description:

The Metro Nashville Historic Courthouse(HCH) is managed by Metro Department of General Services and is one of the most iconic buildings in Metro's portfolio. This 226,538 sq ft building has nine floors and was originally built in 1937 then underwent a renovation from 2003 to 2006. HCH currently houses the city and county courts, the Office of the Mayor, the City Council Chambers, and in addition some of Metro's key departments including Finance and Legal. The building's energy supply is both electricity from Nashville Electric Service and steam and chilled water from Metro's District Energy System(DES). The energy retrofit project includes two energy reduction and cost savings interventions: 1. Replacing the lower efficient incandescent and CFLs lamps to LED lamps which will result in over 15% electricity consumption and 18% in electricity cost. 2. Improve the thermal efficiency of the building and minimize air leakage into the building which would result in at least 5% overall total energy consumption and cost savings.

Plan for continuation of services upon grant expiration:

The Department of General Services benchmarks and reports monthly energy consumption so once the EECBG projects are completed, the department will track the on-going results. In addition, the department will maintain the energy upgrades throughout the facilities lifecycle. The Department of General Services' standard is to improve energy efficiency in its building portfolio; therefore, after the projects proposed for the EECBG grant are completed, the department will continue to implement additional energy conservation measures to further reduce consumption and costs.

APPROVED AS TO AVAILABILITY OF FUNDS:**APPROVED AS TO FORM AND LEGALITY:**

DocuSigned by:

Kelly Flannery/mjw 2/24/2023
 Director of Finance Date

DocuSigned by:

Courtney Molan 2/24/2023
 Metropolitan Attorney Date

APPROVED AS TO RISK AND**INSURANCE:**

Lora Barkenbus Fox 2/24/2023
 Director of Risk Management Date
 Services

Grants Tracking Form

Part One

Pre-Application <input checked="" type="radio"/>		Application <input type="radio"/>		Award Acceptance <input type="radio"/>		Contract Amendment <input type="radio"/>	
Department	Dept. No.	Contact				Phone	Fax
GENERAL SERVICES	010						
Grant Name: Historic Courthouse Energy Retrofit to Reduce Energy Consumption and Costs 23-25							
Grantor: U.S. Department of Energy Other:							
Grant Period From: 08/01/23		<small>(applications only)</small> Anticipated Application Date: 04/28/23					
Grant Period To: 07/31/25		<small>(applications only)</small> Application Deadline: 07/31/23					
Funding Type:	FED DIRECT	Multi-Department Grant <input type="checkbox"/>		If yes, list below.			
Pass-Thru:		Outside Consultant Project: <input type="checkbox"/>					
Award Type:	FORMULA	Total Award: \$644,440.00					
Status:	NEW	Metro Cash Match: \$0.00					
Metro Category:	New Initiative	Metro In-Kind Match: \$0.00					
CFDA #		Is Council approval required? <input checked="" type="checkbox"/>					
Project Description:	Applic. Submitted Electronically? <input checked="" type="checkbox"/>						
<p>The Metro Nashville Historic Courthouse(HCH) is managed by Metro Department of General Services and is one of the most iconic buildings in Metro's portfolio. This 226,538 sq ft building has nine floors and was originally built in 1937 then underwent a renovation from 2003 to 2006. It was the first 1st building with central air conditioning in Davidson County. HCH currently houses the city and county courts as well as the Office of the Mayor and the City Council Chambers in addition to some of Metro's key departments including Finance and Legal. HCH is one of Metro's poorest performing facilities with an Energy Utilization Index of 144. In comparison, similar building type should be performing at an EUI of 86.3. The building's energy supply is both electricity from Nashville Electric Service and steam and chilled water from Metro's District Energy System(DES). The energy retrofit project includes two energy reduction and cost savings interventions: 1. Replacing the lower efficient incandescent and CFLs lamps to LED lamps which will result in over 15% electricity consumption and 18% in electricity cost. The annual electricity consumption is 2,542,200kWh (CY2022) and annual cost of \$240,530(CY2022) so the reduction would result in a 450,788kWh annual consumption reduction and \$35,059.81 annual cost savings. 2. Improve the thermal efficiency of the building and minimize air leakage into the building which would result in at least 5% overall total energy consumption and cost savings. The total energy consumption (electricity and DES) is 32,589,449 kBTU (CY2022) and annual cost of \$ 609,451.17 (CY2022) so the reduction would result in a 5.4% annual consumption reduction and 8.8% annual cost savings.</p>							
Plan for continuation of service after expiration of grant/Budgetary Impact:							
The Department of General Services benchmarks and reports monthly energy consumption so once the EECBG projects are completed, the department will track the on-going results. In addition, the department will maintain the energy upgrades throughout the facilities lifecycle. The Department of General Services' standard is to improve energy efficiency in its building portfolio; therefore, after the projects proposed for the EECBG grant are completed, the department will continue to implement additional energy conservation measures to further reduce consumption and costs.							
How is Match Determined?							
Fixed Amount of \$		or		% of Grant		Other: <input checked="" type="checkbox"/>	
Explanation for "Other" means of determining match:							
No Match required for this Grant							
For this Metro FY, how much of the required local Metro cash match:							
Is already in department budget?				Fund		Business Unit	
Is not budgeted?				Proposed Source of Match:			
(Indicate Match Amount & Source for Remaining Grant Years in Budget Below)							
Other:							
Number of FTEs the grant will fund:				Actual number of positions added:			
Departmental Indirect Cost Rate		5.64%		Indirect Cost of Grant to Metro:		\$36,346.42	
*Indirect Costs allowed? <input type="radio"/> Yes <input checked="" type="radio"/> No		% Allow. 0.00%		Ind. Cost Requested from Grantor:		\$0.00 in budget	
*(If "No", please attach documentation from the grantor that indirect costs are not allowable. See Instructions)							
Draw down allowable? <input type="checkbox"/>							
Metro or Community-based Partners:							

Part Two

Grant Budget										
Budget Year	Metro Fiscal Year	Federal Grantor	State Grantor	Other Grantor	Local Match Cash	Match Source (Fund, BU)	Local Match In-Kind	Total Grant Each Year	Indirect Cost to Metro	Ind. Cost Neg. from Grantor
Yr 1	FY24	\$644,440.00	\$0.00	\$0.00	\$0.00		\$0.00	\$644,440.00	\$36,346.42	\$0.00
Yr 2	FY__									
Yr 3	FY__									
Yr 4	FY__									
Yr 5	FY__									
Total		\$644,440.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$36,346.42	\$0.00
Date Awarded:				Tot. Awarded:		Contract#:				
(or) Date Denied:				Reason:						
(or) Date Withdrawn:				Reason:						

Contact: juanita.paulsen@nashville.gov
vaughn.wilson@nashville.gov

GCP Rec'd
02/17/23

GCP Approved
02/17/23

VW



EECBG Program PRE-AWARD INFORMATION SHEET

Each Energy Efficiency and Conservation Block Grant (EECBG) Program recipient shall provide the following information on behalf of itself and all subrecipients and certify that the information is accurate and complete. Recipients may choose to provide this information in whatever format they like, as this form is optional.

EECBG Program recipients representing local and tribal entities may select from two options: 1) a grant or 2) a voucher for technical assistance and/or equipment rebates. EECBG Program recipients choosing a grant must provide data requested in sections 1 through 8 below. EECBG Program recipients choosing a voucher may skip sections 4 through 7.

SECTION 1: CONTACT & LOCATION INFORMATION *(All recipients)*

Recipient Name:	Metropolitan Government of Nashville and Davidson County - Department of General Services	Award Number:	
UEI:	LGZLHP6ZHM55	DUNS (if applicable):	078217668
Business Officer:	Jay Mazon	BO Phone Number/Email:	615-862-4374/Jay.Mazon@Nashville.gov
Principal Investigator (PI):	Laurel Creech	PI Phone Number/Email:	615-862-5037/ Laurel.Creech@Nashville.gov

A. TYPE OF ORGANIZATION – Please indicate the type of organization of the Recipient by selecting one of the following:

- Local Government
 Tribal Government
 State

B. LOCATION AND CONGRESSIONAL DISTRICT

List the address and Congressional district(s) for the primary location where the grant will be performed.

Street Address:	Historic Courthouse located at 1 Public Square
City:	Nashville
State:	TN
Zip:	37201
Congressional District(s):	Davidson County

SECTION 2: GRANT OR VOUCHER *(All recipients)*

EECBG Program recipients representing local and tribal entities must select whether to receive their EECBG Program award in the form of a grant or a voucher for technical assistance and/or equipment rebates. Please indicate your choice here. All States & Territories must select “Grant.” (Select one option) [response to this question is non-binding]

- Voucher for Technical Assistance
 Voucher for Equipment Rebate
 Voucher for both Technical Assistance and Equipment Rebate
 Grant

SECTION 3: BUSINESS ASSURANCES *(All recipients)***A. DISCLOSURE OF POTENTIAL IMPROPRIETIES**

Below, please disclose if any of the following conditions exist. If the answer to any question (a) through (g) below is yes, provide a detailed explanation in an attachment to this form.

- a. Is the proposed Recipient, Subrecipient(s), or any of the Recipient's or Subrecipient's principals¹ under investigation for or charged with a covered offense²?
 - Yes
 - No
- b. Has the proposed Recipient, Subrecipient(s), or any of the Recipient's or Subrecipient's principals been convicted of a covered offense in the last five years or had a civil judgment rendered against them for one of those offenses in that time period?
 - Yes
 - No
- c. Is the proposed Recipient, Subrecipient(s), or any of the Recipient's or Subrecipient's principals under investigation for potential violation of U.S. export control laws and regulations, or has the proposed Recipient, Subrecipient(s), or any of the Recipient's or Subrecipient's principals been convicted of any violations of U.S. export control laws and regulations?
 - Yes
 - No
- d. Is the proposed Recipient or Subrecipient(s) under investigation for potential violations of the Drug-Free Workplace Act of 1988, or has the proposed Recipient or Subrecipient(s) been convicted of any violations of the Drug-Free Workplace Act of 1988?
 - Yes
 - No
- e. Is the proposed Recipient, Subrecipient(s), or any of the Recipient's or Subrecipient's principals under investigation for research misconduct, or has the proposed Recipient, Subrecipient(s), or the Recipient's or Subrecipient's principals been convicted of research misconduct?
 - Yes
 - No
- f. Has any Federal Agency recommended or initiated proceedings against the proposed Recipient, Subrecipient(s), or the Recipient's or Subrecipient's principals for suspension or debarment, or is the proposed Recipient, Subrecipient(s), or the Recipient's or Subrecipient's principals debarred, suspended, publicly banned from doing business with the Federal government, or otherwise declared ineligible from

¹ For this form, "principal" means: (1) An officer, director, owner, partner, PI, or other person (as defined in 2 C.F.R. 180.95) within the Project Team with management or supervisory responsibilities related to this project and any resulting transaction; or (2) A consultant or other person, whether or not employed by the Recipient, Subrecipient, or their principals, or paid with Federal funds, who (a) is in a position to handle Federal funds, (b) is in a position to influence or control the use of those funds, or (c) occupies a technical or professional position capable of substantially influencing the development or outcome of an activity required to perform the transaction, including but not limited to, any Co-PIs.

² For this form, "covered offenses" include: (1) Commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public or private agreement or transaction; (2) Violation of Federal or State antitrust statutes, including those proscribing price fixing between competitors, allocation of customers between competitors, and bid rigging; (3) Commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, receiving stolen property, making false claims, or obstruction of justice; or (4) Commission of any other offense indicating a lack of business integrity or business honesty that seriously and directly affects the Recipient's present responsibility.

receiving Federal Contracts, subcontracts or financial assistance?

Yes

No

g. Is the proposed Recipient or Subrecipient(s) delinquent on federal debt or insolvent or at risk of insolvency or have the proposed Recipient or Subrecipient(s) filed for bankruptcy in any domestic or foreign jurisdiction?

Yes

No

B. POTENTIAL CONFLICTS OF INTEREST

1. **Financial Conflicts of Interest.** The Recipient must disclose in writing any managed or unmanageable financial conflicts of interest involving a member of the project team (i.e., Investigators) and include sufficient information to enable DOE to understand the nature and extent of the financial conflict, and to assess the appropriateness of the non-Federal entity's management plan. See Section V(b)(3) of the [DOE Interim Conflict of Interest Policy](#). As part of this DOE funded project, does the recipient or any subrecipients have any managed or unmanageable financial conflicts of interest involving a member of the project team (i.e., Investigators)?

No

Yes. If yes, in a separate attachment, the Recipient must provide relevant disclosures/supporting documentation as required by the [DOE Interim Conflict of Interest Policy](#) Section V(b)(3).

C. **Organizational Conflicts of Interest³.** The Recipient must disclose in writing any potential or actual organizational conflict of interest to DOE. See [DOE Interim Conflict of Interest Policy](#) Section VI and 2 CFR 200.318 for more information. As part of this DOE funded project, does the recipient or any subrecipients intend to engage in a procurement with a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian tribe?

No

Yes. If yes, in a separate attachment, the Recipient must provide relevant disclosures/supporting documentation as required by the [DOE Interim Conflict of Interest Policy](#) Section VI.

*****Recipients choosing a voucher may skip to Section 8*****

SECTION 4: PAYMENT INFORMATION *(Grant recipients only)*

Provide (1) the awardee seven-digit ASAP (Automated Standard Application for Payment System) ID number that is under the DOE / Golden Field Office (GO) Agency Locator Code (ALC) and Region Code (#8900-0001-04) if available; (2) the name, phone number and email for the ASAP / Payments Contact Person; and (3) indicate whether the preferred payment method is by advance or reimbursement.

1) ASAP Number:	4704493
2) ASAP/Payments Contact Person:	Jay Mazon, 615-862-4374, jay.mazon@nashville.gov
3) The preferred payment method is:	Advance Payment

³ Organizational Conflict of Interest means a situation where because of relationships with a parent company, affiliate, or subsidiary organization, the non-Federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization. 2 CFR 200.318(c)(2).

SECTION 5: PERFORMANCE AND FINANCIAL INFORMATION REQUEST *(Grant recipients only)*

Before providing this information, please read the **ADDITIONAL INFORMATION** at the end of this form. Each field identified below must be completed.

1. Has the Recipient had prior Federal awards? Yes No

If Yes:

Is the Recipient up to date on all reporting requirements on all other current and prior awards, including submitting acceptable final technical reports, with other Federal or non-Federal organizations? If you check No to this question, please attach an explanation. Yes No

2a. Has the Recipient had an independent Single Audit or independent Compliance Audit per Federal regulations, or had a prior Defense Contract Audit Agency (DCAA) Audit performed? (Please see attached instructions regarding Independent Audit requirements.) Yes No

2b. Has the Recipient undergone a Financial Audit within the last 3 years? Yes No

If Yes to either 2a. or 2b.:

a. A copy of the audit is attached to this form. Yes No

b. An electronic copy of the audit was provided with application package. Yes No

An electronic copy of the audit can be found at _____

If audit was not provided, please explain why it has not been completed and/or provided:

3. Recipient's fiscal year end date is 06/30/2023

4a. Identify the Federal Agency providing the preponderance of funding from ALL Government Awards which the Recipient's organization is/was the prime recipient, including any DOE Awards. Provide Agency name, Cognizant Agency point of contact (individual in charge of negotiating billing rates), phone number, and e-mail. (If the Recipient's organization has a DCAA contact, please provide this information in 4(c) below):

Agency: Department of Health and Human Services

Point of Contact: _____

Phone/Email: _____

4b. DCAA Contact Information:

DCAA Office: N/A

Point of Contact: _____

Phone/Email: _____

SECTION 6: FINANCIAL MANAGEMENT SYSTEM – ACCOUNTING SYSTEM SURVEY (*Grant recipients only*)

To qualify for Financial Assistance, compliance with 2 CFR 200 as amended by 2 CFR 910 is required. This includes assurance of an adequate accounting system for estimating, accounting and billing for governmental funding received. Please complete the checklist below as assurance of this requirement.

For additional information, please visit <https://www.dcaa.mil>. Please refer specifically to the “[Pre-award Accounting System Adequacy Checklist](#)” under CUSTOMERS-->Checklists and Tools.

	Yes	No	NA
1. Is the Accounting System in accordance with Generally Accepted Accounting Principles applicable to the circumstances and associated applicable Federal regulations?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Accounting System provides for:			
a. Segregation of direct costs from indirect costs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Identification and accumulation of direct costs by project.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. A logical and consistent method for the allocation of indirect costs to intermediate and final cost objectives. (Project line items are final cost objective)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Accumulation of costs under general ledger control.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. A timekeeping system that identifies employees’ labor by intermediate and final cost objective (i.e., project level, division level).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. A labor distribution system that charges direct and indirect labor to appropriate cost objectives.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Interim (at least monthly) determination of costs charged to a project through routine posting of books of account.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. Excluding costs charged to Government projects which are not allowable in terms of FAR 31, Contract Cost Principles and Procedures, or other provisions.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. Identification of costs by project line item and by units (as if each unit or line item were a separate project) if required by the proposed award.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Is the Accounting System designed, and are the records maintained in such a manner that adequate, reliable data are developed for use in developing cost proposals?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Is the Accounting System currently in full operation?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

SECTION 7: REPRESENTATION/CERTIFICATION (*Grant recipients only*)

Certification of the information is required by the organization’s authorized representative

I certify that I have registered in the System for Award Management (SAM).

I certify that I have registered in FedConnect.net in order to receive award documentation.

I certify that all subrecipient cost information has been reviewed, and that all subrecipient costs are reasonable, allowable, and allocable in accordance with the applicable cost principles. All subrecipient budget documents should be available upon DOE request.

- I certify that all direct costs proposed in the application (under the personnel, travel, equipment, supplies, contractual, construction, and/or other direct costs categories) are direct to the project and are not duplicated in the proposed indirect costs.
- I certify that the processes undertaken to solicit any subrecipients, subawards, subcontracts and vendors comply with our organization’s written procurement procedures as outlined in “Procurement Standards” 2 CFR 200.317 through 2 CFR 200.326 inclusive.
- I certify the Recipient:
 - (1) Has in effect an up-to-date, written, and enforced administrative process to identify and manage conflicts of interest with respect to all projects for which financial assistance funding is sought or received from DOE;
 - (2) Shall promote and enforce Investigator compliance with DOE’s Interim Conflict of Interest (COI) Policy's requirements including those pertaining to disclosure of significant financial interests;
 - (3) Shall manage financial conflicts of interest and provide initial and ongoing financial conflicts of interest reports to DOE;
 - (4) Agrees to make information available, promptly upon request, to DOE relating to any Investigator disclosure of financial interests and the Recipient’s review of, and response to, such disclosure, whether or not the disclosure resulted in the Recipient’s determination of a financial conflict of interest; and
 - (5) Shall fully comply with the requirements of the DOE Interim COI Policy.

SECTION 8: SIGNATURES *(All recipients)*

I, the Authorization Official named below, represent by my signature that I am authorized to certify this information on behalf of the Recipient. I certify to the best of my knowledge and belief that the information contained in this Pre-Award Information Sheet is true, complete and accurate. I understand that any false, fictitious, or fraudulent information, misrepresentations, half-truths, or omissions of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (18 U.S.C. §§ 1001 and 287, and 31 U.S.C. 3729-3730 and 3801-3812). I further understand and agree that (1) the statements and representations made herein are material to DOE’s funding decision, and (2) I have a responsibility to update the disclosures during the period of performance of the award should circumstances change which impact the responses provided above.

Name:

Title:

Signature of Authorized
Official:

Date:

I, the Principal Investigator named below, certify to the best of my knowledge and belief that the information contained in this Pre-Award Information Sheet is true, complete and accurate. I understand that any false, fictitious, or fraudulent information, misrepresentations, half-truths, or omissions of any material fact may subject me to criminal, civil, or administrative penalties for fraud, false statements, false claims or otherwise. (18 U.S.C. §§ 1001 and 287, and 31 U.S.C. 3729-3730 and 3801-3812). I further understand and agree that (1) the statements and representations made herein are material to DOE’s funding decision, and (2) I have a responsibility to update the disclosures during the period of performance of the award should circumstances change which impact the responses provided above.

Name:

Title:

Signature of Principal
Investigator:

Date:

ADDITIONAL INFORMATION

This information will assist DOE in determining: 1) cognizance; 2) whether the Recipient has adequate internal financial and management controls; and 3) whether the Recipient has an adequate accounting system. Generally, cognizance means that an organization has a Federal oversight agency (cognizant agency). Cognizance of an organization is used for many purposes including: determining which agency is responsible for verifying correct allocation of indirect rates to incurred costs; issuing the Provisional and Final Indirect Rate Agreements; and ordering audits. Adequate internal controls and accounting systems are essential to ensure that the Recipient's costs are correctly estimated, recorded, and billed. The Recipient has the responsibility to ensure that these systems are in place. The cognizant Agency has the responsibility for verifying these systems through audits or other methods.

For additional information, please visit <https://www.dcaa.mil>. Please refer specifically to the "[Pre-award Accounting System Adequacy Checklist](#)" under CUSTOMERS-->Checklists and Tools.

Cognizance is determined by TOTAL Federal award/contract dollars received by the Recipient/Contractor from all Federal agencies. This information is used to determine which Federal agency has the largest preponderance of funding and is cognizant. Once a Federal agency assumes cognizance for a contractor, it should remain cognizant for at least 5 years to ensure continuity and ease of administration.

Cognizance related duties are the responsibility of the Cognizant Federal Agency (CFA). The CFA is the Federal agency (e.g., Department of Defense, Department of Energy, Navy, etc.) that provided the preponderance (largest amount) of funding for your awards, across all federal agencies. It is very important to confirm that you work with the correct office.

General Rule of Thumb: Department of Health & Human Services (DHHS) is usually the CFA for Universities, Cities, States, and Counties. DHHS cognizance is not usually transferred.

If it is determined that the Department of Energy/Golden Field Office (GO) is the Cognizant Federal Office, the Recipient will have the following ANNUAL responsibilities:

1. Submit a Certified Annual Incurred Cost Claim (ICE Model – see #3 below) to the GO Cost/Price mailbox (CostPrice@ee.doe.gov). **This should represent the total organization's costs (representing the Company General Ledger), not just the Recipient's DOE award(s).**
2. Due Date: 180 days after the Recipient's fiscal year end.
3. For an example of the ICE Model, please visit <https://www.dcaa.mil>. Under "CUSTOMERS->Checklists and Tools", click on ICE (Incurred Cost Electronically) Model and download the ICE model.

Once the information is received, GO will have the responsibility of providing your organization with an annual indirect rate agreement. This indirect rate must be used on all Federal grants and contracts.

If it is determined that GO is not the Cognizant Federal Office, the Recipient should contact the Cognizant Office for additional instructions.

ANNUAL AUDIT REQUIREMENTS

Independent (Single & Compliance) Audit Requirements

2 CFR 200, Section F located at:

<http://www.ecfr.gov/cgi-bin/text-idx?SID=6e187b05cfeca4f534c659f20983b14e&mc=true&node=pt2.1.200&rgn=div5>

For-Profits: 2 CFR 910, Section F located at:

<http://www.ecfr.gov/cgi-bin/text-idx?node=pt2.1.910&rgn=div5>

Below are excerpts from Section F.

Audit requirements.

- (a) Audit required. A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single (program-specific, *not applicable for For-Profits*) or compliance audit conducted for that year in accordance with the provisions of this part.
- (b) *Single* audit. A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single audit conducted in accordance with §200.514 - Scope of audit except when it elects to have a program-specific audit conducted in accordance with paragraph (c) of this section.
- (b) *Compliance* audit. (1) If a for-profit entity has one or more DOE awards with expenditures of \$750,000 or more during the for-profit entity's fiscal year, they must have a compliance audit for each of the awards with \$750,000 or more in expenditures. A compliance audit should comply with the applicable provisions in §910.514—Scope of Audit. The remaining awards do not require, individually or in the aggregate, a compliance audit.
- (c) Program-specific audit election. (*Not applicable to For-Profits*). When an auditee expends Federal awards under only one Federal program (excluding R&D) and the Federal program's statutes, regulations, or the terms and conditions of the Federal award do not require a financial statement audit of the auditee, the auditee may elect to have a program-specific audit conducted in accordance with §200.507 Program-specific audits. A program-specific audit may not be elected for R&D unless all of the Federal awards expended were received from the same Federal agency, or the same Federal agency and the same pass-through entity, and that Federal agency, or pass-through entity in the case of a subrecipient, approves in advance a program-specific audit.
- (d) Exemption when Federal awards expended are less than \$750,000. A non-Federal entity that expends less than \$750,000 during the non-Federal entity's fiscal year in Federal awards is exempt from Federal audit requirements for that year, except as noted in §200.503 Relation to other audit requirements, but records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and Government Accountability Office (GAO).
- (e) Federally Funded Research and Development Centers (FFRDC). Management of an auditee that owns or operates a FFRDC may elect to treat the FFRDC as a separate entity for purposes of this part.
- (f) Subrecipients and Contractors. An auditee may simultaneously be a recipient, a subrecipient, and a contractor. Federal awards expended as a recipient or a subrecipient are subject to audit under this part. The payments received for goods or services provided as a contractor are not Federal awards. Section §200.331 Subrecipient and contractor determinations sets forth the considerations in determining whether payments constitute a Federal award or a payment for goods or services provided as a contractor.

(g) Compliance responsibility for contractors. In most cases, the auditee's compliance responsibility for contractors is only to ensure that the procurement, receipt, and payment for goods and services comply with Federal statutes, regulations, and the terms and conditions of Federal awards. Federal award compliance requirements normally do not pass through to contractors. However, the auditee is responsible for ensuring compliance for procurement transactions which are structured such that the contractor is responsible for program compliance or the contractor's records must be reviewed to determine program compliance. Also, when these procurement transactions relate to a major program, the scope of the audit must include determining whether these transactions are in compliance with Federal statutes, regulations, and the terms and conditions of Federal awards.

(h) For-profit *subrecipient*. Since this part does not apply to for-profit subrecipients, the pass-through entity is responsible for establishing requirements, as necessary, to ensure compliance by for-profit subrecipients. The agreement with the for-profit subrecipient must describe applicable compliance requirements and the for-profit subrecipient's compliance responsibility. Methods to ensure compliance for Federal awards made to for-profit subrecipients may include pre-award audits, monitoring during the agreement, and post-award audits. See also §200.332 Requirements for pass-through entities.

APPLICATION FOR (Historic Courthouse Energy Retrofit to reduce Energy Consumption and Cost)

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

Velvet Hunter, General Services Department

2/10/2023 | 7:16 PM CST

Director
Department of

Date

Velvet Hunter

VH