

**Oklahoma Department of Libraries
Library Services & Technology Act (LSTA)
Grant Program**

**GRANT ADMINISTRATION
INFORMATION**

DRAFT

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September

Final Reimbursement
September

Second Friday of

- **AWARD PROCESS**

Award Letters: The LSTA Coordinator will send an email to Lead Officers to announce the award of an LSTA grant proposal, including budget and project tracking expenditure code (obsub). Project spending must not occur until after notification is received.

Grant Administration Meeting: Each ODL staff Lead Officer will attend a grant administration conference with the LSTA Coordinator before project begins. Each sub-grant recipient will be required to attend a grant administration webinar/conference call with the Lead Officer and the LSTA Coordinator. The meeting will provide project management information for effective LSTA grant administration. The sub-grant administrator must attend the conference to maintain grant eligibility. Library directors, fiscal agents or others involved in the project are also encouraged to attend. The LSTA Coordinator or Lead Officer must approve in advance any exception to the attendance requirement.

Grant Certifications: The Oklahoma Department of Libraries accepts the signed grant documentation, the Contract and Terms and Conditions, as agreement to abide by the federal laws.

Forms: All forms needed to administer the LSTA grant will be discussed in the Grant Administration conference call. The forms may be reproduced as necessary.

- **GENERAL ADMINISTRATION GUIDELINES**

The following guidelines will help grantees and sub-grantees successfully manage their grant.

- Grantees are strongly encouraged to begin their project as soon as the award is announced. The expenditure period is detailed in the award announcement and projects may not extend past that time period.
- All LSTA project activities must occur within the expenditure period identified in the grant award contract. Project costs and obligations incurred or paid prior to or after the expenditure period in the grant agreement will not be reimbursed.
- Libraries may not charge for the use of materials or equipment acquired with LSTA funds during the grant period. After the close of the grant, fees are a matter of local policy.
- Libraries must notify the project Lead Officer and the LSTA Coordinator of the Oklahoma Department of Libraries in writing of any changes in the key personnel, i.e. grant administrator, authorized official, board chairperson or fiscal agent. The use of email is acceptable, but the grantee is responsible for ensuring that the Oklahoma Department of Libraries receives the information.
- When issuing statements, press releases, requests for proposals, bid solicitations, handouts, printed promotional materials, web sites, social media posts, etc. describing projects or programs funded in whole or in part with federal money, all grantees must include the IMLS logo and state “This project is funded (in part) with a Library Services and Technology Act grant from the Institute of Museum and Library Services administered by the Oklahoma Department of Libraries.” You can find logo files and detailed instruction in the [IMLS Acknowledgement Requirements](#). The LSTA Coordinator must approve all ODL grant materials before they are printed.
- If the authorized official fails to respond to a request for information within 10 days, the Oklahoma Department of Libraries may contact the City Manager to obtain information and to prevent the lapse of federal funds.
- The Oklahoma Department of Libraries Director must approve any exceptions to the grant administration policies and procedures.
- All sub-grantees must submit all forms and reports via email and pdf attachment to project Lead Officer or LSTA Coordinator, judy.tirey@libraries.ok.gov.

- Grantees receiving more than \$25,000 of LSTA funds in any federal fiscal year **MUST** provide the Oklahoma Department of Libraries a DUNS number within 10 days of receiving the grant. If the award covers more than one federal fiscal year, grantees must maintain the DUNS number throughout the period. For more information, see DUNS and FFATA in the glossary on page 21 and 22.
- Grant management red flags – Grantees should take care to manage the grant project appropriately. Some red flags for funders and auditors include:
 - Written rules that are not implemented
 - Inconsistent Time and Effort tracking
 - Non-competitive pricing for supplies and equipment
 - Inappropriate bid processes
 - Conflicts of interest
 - Lack of documentation for programmatic or financial activities
 - Unexplained expenses.
 - Grant funded resources (supplies, equipment, staff) used for non-grant purposes.
- Procurement and bidding – Grantees must follow the federal guidelines from the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (UGG) for procurement and bidding, which are 200.317 through 200.326 in the [Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#).

• **REIMBURSEMENT POLICIES AND PROCEDURES**

Reimbursement Policies:

Funds are available to grantees when all required documentation has been completed and accepted by the Oklahoma Department of Libraries.

Funds are available to sub-grantees on a reimbursement basis **ONLY** for Continuing Education grants. The Oklahoma Department of Libraries will reimburse the grantee after:

- The grantee has attended the event; and
- the grantee has paid for the cost of attending the event; and
- the Oklahoma Department of Libraries approves the Reimbursement Request form.

Approved Costs: Funds must be expended solely for the purposes described in the budget of the approved grant project proposal or project revision. If the grantee purchases items not specifically detailed in the grant proposal budget, the grantee runs

the risk of covering those expenditures with local funds. Grantees must submit project and budget revision requests to project Lead Officer or LSTA Coordinator for approval prior to modifying activities or purchases. The Oklahoma Department of Libraries retains the right to deny reimbursement for items or activities that are not described sufficiently in the initial grant proposal or subsequent approved revision requests.

Indirect Costs: An indirect cost is a sub-grantee's incurred costs that cannot be readily isolated or identified, commonly referred to as overhead. If the approved final budget for the grant project included indirect costs, the sub-grantee can include these as grant expenses. However, identifying which indirect costs to which the rate applies can be complex. Please refer to the IMLS Indirect Costs documentation at <https://www.imls.gov/grants/apply-grant/fy15nofolinks#indirect> before requesting reimbursement for indirect costs. Indication of intent to claim indirect costs must be submitted with the original application.

Printed Items: Include a complete sample of promotional materials with your Final Report when those costs are claimed as part of the grant. The following statement and the IMLS logo must be included on all printed, promotional materials funded by LSTA dollars and in publicity such as web sites, social media posts, press releases, etc. about the LSTA project. The statement must also be placed on equipment purchased with LSTA funds. See page 5 for more detail on crediting IMLS.

"This project is funded (in part) with a Library Services and Technology Act grant from the Institute of Museum and Library Services administered by the Oklahoma Department of Libraries."

Professional Services: Grantees or sub-grantees may contract for services from individual libraries, library cooperatives, or other entities. Rules regarding reimbursement vary depending upon the type of service provider. The grantee is responsible for following local procurement requirements for professional services. In cases in which a contract is used, the contract must be executed in a time frame that will allow completion of the professional services during the grant period. Request for payment documentation must be in the form of an invoice from the service provider.

Professional services to be provided by another library or library cooperative must be documented to reflect an arms-length transaction. Invoices submitted for services must be on the letterhead of the service provider, list the dates when the services were performed, and include a description of both the services and charges for the services. The service dates must be within the grant period.

Travel Reimbursement: The grantee or sub-grantee may incur travel costs, including meals, only when they are in direct support of project objectives and are incurred by a grantee employee. Travel related expenses must be approved in the initial grant

proposal or subsequent revision requests and lodging reimbursement requests must be supported by dated receipts with a zero balance. The grant contract must identify these items.

Travel costs are limited to rates established by the U.S. General Services Administration or the State of Oklahoma that are in effect at the time the expense is incurred. These rates change periodically. The current federal rates are available at <http://www.gsa.gov>. The Travel Reimbursement form must be used to document travel reimbursement requests for staff. Mileage requests require actual mileage (point to point), as well as the purpose of the travel. GPS providers such as Map Quest or Google Maps should be used to substantiate mileage and employment location must be 60 miles or more from location of event.

https://www.ok.gov/conservation/Financial_Management_Human_Resources_Division/Financial_Management_and__Human_Resources_-_Mileage_and_Per_Diem_Rates.html

Unallowable Costs: The following items are examples of costs that are not allowable under federal rules and as such, are not eligible for reimbursement. This is not an exhaustive list. Allowable costs are addressed in 2 CFR 200, Subpart E, Cost Principles - [Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#). **If you are uncertain of whether a cost is allowable, please contact the Oklahoma Department of Libraries LSTA Coordinator.**

- performers or entertainers;
- food and beverages as part of programs or events;
- advertising not directly related to the LSTA project;
- collection development purchases not directly related to grant goals or integral to the grant program;
- construction, renovation, or repairs, including fixtures;
- sales tax;
- lobbying of any kind;
- transportation or travel for non-grant funded personnel;
- databases currently offered or similar to ones offered by the Oklahoma Department of Libraries;
- equipment or technology not specifically needed for the grant activities;
- awards, honoraria, prizes or gifts;
- costs incurred outside the grant period. Note that you may not request funds for planning that happens BEFORE the grant period or for any activities after the grant period.

Reimbursement Procedures:

Requests must be submitted correctly with the appropriate documentation to be eligible for reimbursement.

Reimbursement form: Reimbursement requests for expenses incurred for the project must be submitted on this form. The form must have original signatures of the Grant Administrator and Fiscal Agent. Notify the Oklahoma Department of Libraries in writing should either of these individuals change during the project. The Oklahoma Department of Libraries must receive all completed Reimbursement Request forms, including all documentation attachments, no later than 30 days after the event.

This form summarizes the project expenditures for which reimbursement is being requested. If ODL's review of the form determines that information is missing, the reimbursement request may need to be resubmitted, in part or in its entirety. The Oklahoma Department of Libraries will notify the grantee by email if the reimbursement request needs to be resubmitted.

When complete documentation and signatures are received with the reimbursement request, the Oklahoma Department of Libraries will process a payment promptly. The grantee should keep a record for five years of the request after payment has been received to identify the source of funding in case of audit.

Written notification of staff changes must be in place before ODL can process reimbursement requests with non-original signatories of the grant proposal.

Documentation must accompany the payment requests. A legible copy of the vendor invoice or receipt documenting each service or purchase listed on the reimbursement form is required. Invoices must be dated and they must include the quantity, unit cost, and clear descriptions of the goods and/or services provided. An order form is NOT documentation of payment by the grantee. Please see the forms listed below for possible additional documentation requirements.

Documentation Forms: The Wage, Travel and/or Equipment forms must accompany the final report if staff wages, travel expenses, or equipment with a cost of \$5,000 or more per unit has been paid from your grant funds.

Timekeeping Report: Grantees and Sub-Grantees must include this form for payment of staff time for activities (Time & Effort) that are done by individuals who are on the library's regular payroll and are specified in the approved project proposal. A separate form must be used for each LSTA-funded library employee to claim payment for wages. You must document wage rates AND fringe benefit rates by providing copy of the approved library wage scale or similar Board approved documentation with your timekeeping report.

Library employee wages are allowable only when:

1. The employee is on the library's payroll;
2. The functions supplement, not supplant activities normally carried out by the library;
3. The wage is appropriate and reasonable for the LSTA activity; and
4. The functions are allowed under the LSTA program guidelines.

Staff time documentation must: a) account for all time worked, b) be an after the fact record of actual hours worked, and c) be signed by the employee. The timekeeping form shows hours worked, both LSTA and non-LSTA funded. LSTA hours are multiplied by the pay rate and recorded in the lower right-hand section of the timekeeping report. The number of hours recorded on these reports must tally with the number of hours for which payment is requested. The employee and the supervisor must sign and date all reports submitted to the Oklahoma Department of Libraries.

NOTE: If a staff person is hired for the grant project and is fully funded by the grant, he or she CANNOT be assigned other work.

Travel: Grantees must include this form as documentation for travel, meals and lodging of staff members. Travel, meals and lodging are allowable costs when incurred in direct support of project objectives. Travel related expenses must be approved in the initial grant proposal or subsequent revision requests. See allowable travel rates at www.gsa.gov/.

Equipment Inventory: Grantees must use this form to document all tangible, non-expendable personal property with a useful life of more than one year and an acquisition per-unit cost of \$5,000 or more. Unless already approved as part of the grant application, the grantee must have prior written approval from the Oklahoma Department of Libraries for purchases of equipment with per-unit costs of \$5,000 or more. ODL must also receive approval from IMLS before the item is purchased. The completed form must include:

1. A description of the equipment, including the manufacturer's model and serial number;
2. Acquisition cost (net invoice price of the equipment, including the cost of installation, transportation, testing and similar preparatory costs, modifications, attachments, accessories, or auxiliary apparatus necessary to make the equipment usable for the purpose for which it was acquired);
3. Vendor from which the equipment was purchased;
4. Date equipment was received by the library;
5. Location of the equipment in the library;
6. Federal share of the cost (percentage of acquisition cost paid by LSTA funds);
7. Information on whether the equipment purchased is used by library patrons and/or library personnel;
8. Any final data such as information on transfer or disposition of the equipment.

List the date, sale price, or method used to determine fair market value, when applicable. See Section X for more information.

Equipment purchased with grant funds is subject to federal regulations ([2 CFR 200](#)) and state guidelines.

- **PROJECT REVISIONS**

Prior written approval is required for programmatic or budget changes. Specifically, major changes made to your project from those stated in the original proposal or an earlier revision must be submitted in writing. Changes must be approved by the Oklahoma Department of Libraries prior to being made. A project revision is required if: Cumulative adjustments to approved activities result in a budget shift of 10 percent or more of the grant award in total or within a budget category; or the overall scope and specific objectives of the project change.

NOTE: Grant awards cannot be increased.

If a grantee is uncertain whether a revision is necessary in their situation, please contact the Oklahoma Department of Libraries LSTA Coordinator for assistance.

Project Revision Procedure:

To request approval for a project revision, the grantee must submit a *Grant Project Revision* form. Please file a revision form as soon as it becomes clear the project must be changed. If the grantee carries out the project revision before receiving approval from the Oklahoma Department of Libraries, the grantee runs the risk of covering those expenditures with local funds.

The completed revision form should:

Describe the proposed project revision and explain how the revision relates to the goals and activities of the approved project; and
Clearly show the changes to all project activities and budget that are affected by the revision; and
Include a revised budget.

As part of the evaluation for the project, grantees need to include the following questions for program participants both during the project and at the end of the project, as is appropriate based on the evaluation plan submitted in the grant application.

Does your project include instruction for library staff, volunteers or trustees? If yes, you must do an evaluation survey that includes the following questions. The preferred time to collect the information is at the end of an individual instruction program.

Survey for Librarians

1. The instruction I attended today improved my knowledge.
2. I will be able to apply what I learned today.
3. I will be able to provide improved services to the public from what I learned today.

Does your project include purchasing content for libraries? If yes, you must do an evaluation survey that includes the following questions. The preferred time to collect the information is six months after the materials have been in use.

1. Did the resource meet your needs as a library staff member?
2. I am satisfied with the extent to which the resource meets my needs.
3. It will improve my library's ability to provide services to the public.

Does your project include instruction for the public? If yes, you must do an evaluation survey that includes the following questions. The preferred time to collect the information is at the end of the individual instruction program.

1. The instruction improved my knowledge.
2. I will apply what I have learned today.
3. I am more likely to use the same service again.
4. I am more likely to use other library services and resources.

For all questions, use the following scale:

1. Strongly Agree
2. Agree
3. Neutral
4. Disagree
5. Strongly Disagree

As part of your final report, you will be required to report the survey results for each training that took place or each content resource. The following information must be included for each survey done:

1. Total number of surveys distributed
2. Total number of surveys completed
3. Total number of survey responses for each option on the question scale (SA, A, N, D, SD)

- **REPORTS**

Grantees and sub-grantees are required to file a final narrative and budget report at the end of the grant period by the date identified in the grant contract.

Final Narrative Report: This report is a detailed analysis of the results of the project and provides the LSTA Coordinator and Lead Officer the information needed to file the annual LSTA Report with the Institute of Museum and Library Services. The report must include a complete evaluation of the achievement of the project objectives, the successes and failures of the project, and the impact of the project on the individuals and communities the library serves. The grantee and sub-grantee may find it useful during the course of the project to maintain a file of anecdotes, quotes and comments to include in the final report. An evaluation must be included and the use of outcomes based evaluation (OBE) is required. OBE frequently requires pre-testing so you may need to start your evaluation process early. Include a copy of promotional and training materials with the written report. Please review the final narrative report questions early in the grant period to assist in the collection of appropriate data.

Failure to submit a complete final narrative report may result in disqualification for future grant awards. The grant recipient will be returned to eligible status after a

waiting period of 12 months from the date on which the grant was accepted as satisfactorily completed by the Oklahoma Department of Libraries.

- **FORMS**

LSTA Forms: A sample of each form described below will be provided to you. Forms may be reproduced as necessary. All forms must be completed in their entirety, which includes all signature lines completed and dated. All forms must be submitted through email as pdf documents to the project Lead Officer or judy.tirey@libraries.ok.gov.

Signatures: All signatures listed on a form must be included and be original signatures. Forms will be returned if signatures and dates are not complete and this may delay acceptance.

Reimbursement Request: This form is required for all reimbursements. The reimbursement request must be submitted no later than 30 days after the end of your grant period.

Timekeeping Report: This form is required documentation for all staff wages paid for project activities. Record hours in blocks of time, i.e. 3.5 hours. Total time listed on the report should match the time requested on the application.

Travel Reimbursement: This form is required documentation for travel expenses in direct support of project objectives by staff. Mileage requests require a beginning and ending destination city, as well as the purpose of the travel. Expenses for lodging must be supported by dated receipts. Travel related expenses must be approved in the initial grant proposal or subsequent revision requests and will be reimbursed at Oklahoma state rates.

Equipment Inventory: This form is required documentation for reimbursement for purchases of equipment with a per-unit cost of \$5,000 or more. At a minimum, a physical inventory of the property must be taken and the results reconciled with the property records at least once every two years. A copy of the inventory must be submitted to the Oklahoma Department of Libraries on the *Equipment Inventory* form. This must be done through the grant period AND until the property value is less than \$5,000.

Project Revision: The project revision form must include a detailed description of the proposed project changes. If the revisions change the Approved Final Budget or any of

the project objectives, these must explained fully in the project revision form.

- **SITE VISITS**

As part of the administration of the LSTA program, the Oklahoma Department of Libraries may conduct site visits. The site visits are to confirm the grant recipients have complied with the proper procedures and requirements for use of the federal funds. Grantees and the Oklahoma Department of Libraries staff will select a mutually acceptable date for the site visit.

Grantees will be provided with a copy of the questions to be asked and a list of materials the site visit team will need to review. The Oklahoma Department of Libraries will complete a site visit report and a copy will be provided to the grantee.

- **PROPERTY AND SERVICES PROCUREMENT**

All goods and services purchased with federal funds must conform to applicable federal laws and standards (2 CFR 200.320) <https://www.gpo.gov/fdsys/granule/CFR-2014-title2-vol1/CFR-2014-title2-vol1-sec200-320>. All procurement transactions must be conducted in a manner providing for full and open competition. Procurement by small purchase is a relatively simple and informal method of securing services, supplies, or property that cost no more than \$150,000. If small purchase procurement is used, price and rate quotations should be obtained from an adequate number of qualified sources. The grantee must retain sufficient records to detail the procurement method used. These records should include, but are not limited to, the following: rationale for the method of procurement; selection of contract type; contract selection or rejection; and basis for the contract price.

- **OWNERSHIP OF FEDERALLY FUNDED EQUIPMENT AND SUPPLIES**

Title: Title to equipment and property acquired with LSTA grant funds vests with the grantee or sub-grantee subject to the condition that the grantee or sub-grantee shall use the property for the authorized purpose of the project as long as it is needed and, at minimum, throughout the grant period.

Use: Equipment shall be used by the grantee or sub-grantee in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by federal funds. When no longer needed for the original program or project, the equipment may be used in other activities currently or previously supported with federal funds, regardless of purchase cost or current value.

Managing Equipment: Local procedures for managing equipment must, at a minimum, adhere to the following requirements:

1. Property records must be maintained. Such records must include: a description of the property; a serial number or other identification number; the source of the property; title holder; the acquisition date; the cost of the property; percentage of federal participation on the cost of the property; the location, use and condition of the property; and any ultimate disposition data including the date of disposal and sale price of the property.
2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years. A copy of the inventory must be submitted to the Oklahoma Department of Libraries on the *Equipment Inventory* form. This must be done until the property value is less than \$5,000, even if this is after the grant period.
3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage or theft must be investigated and documented.
4. Adequate maintenance procedures must be developed to keep the property in good condition.
5. Proper sales procedures must be established to ensure the highest possible return if the grant recipient is authorized or required to sell the property. Grant recipients assume any expenses incurred from selling LSTA funded equipment. There is no provision for using any of the sale proceeds to cover expenses.

Disposition: Disposition includes, but is not limited to selling, loaning, exchanging, trading in, transferring, donating, destroying, or using the equipment for purposes other than supporting the authorized LSTA project. Disposition reduces a grantee's control of the LSTA funded equipment.

For equipment with a fair market value of \$5,000 or more, the grantee may retain or sell the equipment and the federal government shall have a right to an amount calculated by multiplying the current market value or proceeds from the sale by the federal government's participation in the cost of the original project. This amount is payable to the Oklahoma Department of Libraries as the administrative agency for the LSTA grant. All disposition of such equipment must have prior written approval from the Oklahoma Department of Libraries.

For equipment with a fair market value of less than \$5,000, the grantee may retain, sell or otherwise dispose of the equipment with no further financial obligation to the federal government. **If the item was reported on an *Equipment Inventory* form, notice of such disposition must be reported at the time the Oklahoma Department of Libraries conducts an equipment inventory.**

Replacement: When acquiring replacement equipment, the grantee may use the equipment to be replaced as a trade-in, or sell the property and use the proceeds to offset the cost of the replacement property, subject to prior approval by the Oklahoma Department of Libraries.

Fair market value: Fair market value is the estimated, appraised value that could be received for an asset in a transaction with a neutral party in an open market. It is the price for which the asset could be sold in an arms-length transaction between unrelated parties.

- **COPYRIGHTS**

The federal awarding agency reserves a royalty-free, nonexclusive, and irrevocable license to reproduce, publish, or otherwise use for federal or state government purposes, the copyright in any work developed under the grant or contract, or purchased with grant support (2 CFR 200.315) <https://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1.4.30.16&rgn=div8>

- **SINGLE AUDIT REQUIREMENTS AND COSTS**

Audit requirement for recipients of federal aid are established according to 2 CFR 200, Subpart F <https://www.ecfr.gov/cgi-bin/text-idx?node=sp2.1.200.f>

Oklahoma public libraries are often included in the Single Audit of their units of local government conducted under the state Uniform Budgeting and Accounting Act. Any library or fiscal agency that is not included in a Single Audit of a local government unit under the Uniform Budgeting and Accounting Act shall contract with an independent auditor to conduct a Single Audit when the grantee expends \$750,000 or more of federal funds in the grantee's fiscal year. **This total includes funds received from all federal agencies, not only LSTA.**

If the Single Audit results in findings related to the management of the LSTA award, the grantee must distribute their audit report and financial statements to the Oklahoma Department of Libraries. For audits that do not meet the \$750,000 threshold, the grantee must distribute their audit report and financial statements to the Oklahoma Department of Libraries only when there is an audit finding in the management of the LSTA funded program. If there are audit findings, the grantee is required to develop and implement a corrective action plan that addresses the findings and recommendations resulting from the audit. The Oklahoma Department of Libraries reviews each grantee's Single Audit report and requires that the grantee provide a Single Audit follow-up for inclusion in the grant file.

Auditors should be informed that payments received from LSTA grant awards are one hundred percent federal flow through dollars under the Catalog of Federal Domestic Assistance (CFDA) 45.310 and are subject to single audit. All auditors shall comply with the Government Auditing Standards when performing these audits. The grantee should submit the Single Audit report to the Oklahoma Department of Libraries as soon as the audit is completed.

Single Audit costs are allowable charges to LSTA grants only when a Single Audit is required due to LSTA funds expended. Single Audit costs must be included in the approved grant proposal if reimbursement will be requested.

The allowable amount of reimbursement for Single Audit charges may be calculated as a percentage of the total Single Audit expense. This expense should not exceed the percentage of LSTA funds in relation to the fiscal agency's total federal funds audited. The percentage can be different if cost documentation demonstrates higher or lower actual Single Audit costs for the LSTA funded projects.

The Oklahoma Department of Libraries is responsible for ensuring compliance with federal requirements at both the state and grantee levels.

Failure to respond to a Oklahoma Department of Libraries request for audit review follow-up or failure to comply with Single Audit requirements will, at a minimum, preclude further participation in the LSTA program.

- **RECORDS RETENTION**

Grantees are required to maintain records for LSTA funded projects (2 CFR 200.333-337) <https://www.ecfr.gov/cgi-bin/text-idx?SID=79f4bdeeb9efb92af2a3feae58e118fe&mc=true&node=sg2.1.2>

All records for each project must be maintained separately from those of other projects. Accounting records should be supported by source documentation such as canceled checks, paid invoices, and payrolls.

Records must be maintained for five years after the date of the final expenditure report or the date on which all other pending matters are closed, whichever is later. Equipment records must be maintained for three years after the disposition of the inventoried equipment. In cases of audit exceptions, records must be maintained until three years after resolution or three years after the date of the final expenditure report, whichever is later.

- **APPENDICES**

APPENDIX A - CONTACT INFORMATION

All documents and certificates should be emailed or mailed to:

Oklahoma Department of Libraries
Attention: LSTA Coordinator
200 NE 18th Street
Oklahoma City, OK 73105

Judy Tirey, LSTA Coordinator
judy.tirey@libraries.ok.gov
405-522-3317

Electronic copies should be sent in pdf format with the file name structure of *Grantee Name-Document Name.pdf*. Email all documents to judy.tirey@libraries.ok.gov.

It is the responsibility of the grantee to submit required forms and documentation and confirm receipt at the Oklahoma Department of Libraries by the applicable deadlines.

APPENDIX B - GLOSSARY

Arms-length transaction: When the buyers and sellers of a product act independently of each other and have no relationship to each other.

Audit: Any unbiased examination and opinion of the financial statements of an organization in a given fiscal year. Any political entity that receives more than \$750,000 total in federal funds from all sources is required to have an audit that meets the requirements of federal regulations in 2 CFR 200 - [Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#).

Audit Finding: Any exception to generally accepted audit standards found in the financial statements of the audited institution. Grantees are required to notify the Library of Michigan of any audit findings related to an LSTA funded program and to develop and implement a corrective action plan that addresses the findings and recommendations resulting from the audit.

Authorized Official: The person authorized to sign legally binding documents for the institution and who will be addressed in communications from the Oklahoma Department of Libraries.

Board Chairperson: This individual represents the board if the organization reports to a board. If the organization does not report to a board, the Authorized Official is the highest level official who can authorize the library's participation in the LSTA project. In either case, this person is authorized to sign contracts and legal documents on behalf of the organization.

Catalog of Federal Domestic Assistance (CFDA): CFDA 45.310 applies to Library Services and Technology Act funding to State Library Administrative Agencies. See www.cfda.gov/ for more information.

CFR: Code of Federal Regulations. Library Services and Technology Act grant funds are administered under the requirements of 2 CFR 200 See www.ecfr.gov/ for more information.

CIPA: The Children's Internet Protection Act restricts the use of funding that is available through the Library Services and Technology Act. These restrictions take the form of requirements for Internet safety policies and technology filters for public and school libraries that use LSTA funds to purchase computers used to access the Internet or to pay for direct costs associated with accessing the Internet.

DUNS Number: the Data Universal Numbering System or D-U-N-S® Number is Dun & Bradstreet's copyrighted, proprietary means of identifying business entities on a location-specific basis. The D-U-N-S® Number is widely used by both commercial and

federal entities and was adopted as the standard business identifier for federal electronic commerce in October 1994. A DUNS number may be obtained at 866-705-5711 or <https://fedgov.dnb.com/webform>.

Equipment: For the purpose of federal grants, equipment is any tangible item with a purchase price of \$5,000 or more. Equipment inventory forms must be used for equipment purchases.

Expenditure Period: The period identified in the grant agreement during which project costs and obligations must be incurred, which is from when the signed agreement is received to the contract end date in the year ending your grant period.

FFATA: Federal Funding Accountability and Transparency Act - The **FFATA** Subaward Reporting System (FSRS) is the reporting tool Federal prime awardees (i.e. the Oklahoma Department of Libraries) use to capture and report subaward and executive compensation data regarding their first-tier subawards to meet the **FFATA** reporting requirements within 30 days of the award. Subgrantees are required to have a DUNS number and to provide other required information to the Oklahoma Department of Libraries within that 30 day period. A DUNS number may be obtained from Dun & Bradstreet at 866-705-5711 or <https://fedgov.dnb.com/webform>.

Fiscal Agency: The organization whose bank account the grant funds flow through for the exclusive benefit of the library organization. The LSTA project funding, which is issued by the Oklahoma Department of Libraries, is made payable to this organization. In some cases, the fiscal agency may be a parent organization, such as a city, township, county, or school district.

Fiscal Agency's Year End: The end date of the audited period (fiscal year) for the fiscal agency.

Fiscal Agent: The individual employed by the fiscal agency who has access to the financial books and records that pertain to the grant project. The grant administrator and fiscal agent may be the same individual.

Grant Administrator: The grant administrator must be an employee of the grantee library. A grant administrator is generally responsible for completion of the LSTA project application, required forms during the project and the final narrative report at the project's completion. The grant administrator may be the library director or any other staff member assigned to undertake the responsibilities of managing the project. The grant administrator and fiscal agent may be the same individual.

Grant Award: A binding legal document that authorizes the implementation of the proposed project and records the legal obligations of the parties to the agreement. The

grant administrator, the fiscal agent, and the State Librarian as the state administrator of LSTA programs must sign the grant agreement.

Grant Period: The period specified in the award document.

Key Personnel: Grant administrator, fiscal agent, authorized official and board chairperson. The LSTA Coordinator must be notified in writing if any of the key personnel change during the grant period.

Supplies: For the purpose of federal grants, supplies are any tangible item with a purchase price of less than \$5,000.

APPENDIX C

The federal Schedule of Travel Rates & Per Diem Allowances is available at www.gsa.gov.

Use the rates for the location and month the travel occurred. Please contact the LSTA Coordinator if you have any questions about travel rates and per diem amounts.

Comments and Complaints

Comments and complaints about fiscal, contractual, or ethical concerns regarding LSTA programs and funding will be forwarded to the LSTA Coordinator. The LSTA Coordinator will confer with the Oklahoma Department of Libraries project Lead Officer and IMLS staff as needed. The LSTA Coordinator will respond as appropriate either through a phone call, an email message or a formal letter. The Oklahoma Department of Libraries will accept complaints or questions from any Oklahoma resident or member of the Oklahoma library community.

If the person making the comment or complaint is not satisfied with the information provided by the LSTA Coordinator, the comment or complaint will be sent to the Director of the Oklahoma Department of Libraries who will respond as appropriate to the situation.

If the person making the comment or complaint is not satisfied with the information provided by the ODL Director, the comment or complaint will be sent to the Oklahoma Department of Libraries Board of Directors who will respond as appropriate to the situation.

APPENDIX D - FORMS

Forms may be reproduced as necessary and are available from the Library Grants Coordinator.

Reimbursement Forms:

Reimbursement Form

Timekeeping Report Travel

Reimbursement Equipment

Inventory Reporting Forms:

Final Narrative Report

Other Forms:

Project Revision