

Introduction

The Oklahoma Department of Libraries (ODL) administers the federal Library Services and Technology Act (LSTA) grant program in Oklahoma and is responsible for developing a statewide plan for service within the federal guidelines. The current Oklahoma Department of Libraries plan is the *Library Services and Technology Act Five-Year Plan 2018–2022*, available at libraries.ok.gov/lsta.

When ODL is awarded a portion of the LSTA federal grant, ODL becomes a grantee and is expected to follow the federal rules and regulations. This handbook contains information to assist you, as a Lead Officer, to administer the grant. This handbook will introduce you to these responsibilities and help guide you through the federal grant process. It contains guidelines for administering ODL's Library Services and Technology Act (LSTA) projects, including guidance on reimbursement policies, procedures and documentation, reporting requirements, project revisions, and records retention. Lead Officers should carefully follow the guidelines to help ensure a successful project. The handbook can be useful for everyone involved in project activities and administration and is available online at libraries.ok.gov/lsta.

The Institute of Museum and Library Services (IMLS) administers this grant, funded under the Library Services and Technology Act (LSTA), at the federal level. LSTA funds are distributed under Catalog of Federal Domestic Assistance (CFDA) number 45.310.

For further information, all federally funded grants are issued under the authority of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. This Uniform Grant Guidance (UGG) applies to the use of LSTA funds and grantees should consult the UGG for additional direction on grant management and fiscal policy. The UGG is available online at www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl.

LSTA Grant Timeline

LSTA grant funds are awarded to the Oklahoma Department of Libraries (ODL).

Oklahoma Department of Libraries staff submit grant project proposals to LSTA Coordinator.

LSTA Coordinator reviews and seeks clarification of details as necessary, prepares budget and forwards proposals to the ODL Director and Deputy Director.

ODL Director and Deputy Director select project proposals that correspond to the ODL LSTA Five Year Plan and

the grant amount allocated to Oklahoma.

ODL Director submits proposed grant projects to the ODL Board and seeks approval.

ODL Board of Directors vote on recommended projects.

For approved projects, ODL staff who proposed the project will serve as LSTA project Lead Officer(s) and will administer the grant project.

GRANT ADMINISTRATION INCLUDES:

Lead Officer must follow all State of Oklahoma purchasing rules and regulations, including: all IT purchases must be pre-approved by Office of Management and Enterprise Services (OMES); memberships must be pre-approved by the Secretary of State; all out of state travel must be pre-approved by the Secretary of State; expenses \$25,000 or more must be pre-approved by the Secretary of State; and expenses over \$25,000 must be bid. Justification should be submitted to the LSTA Coordinator. State Vendor and Non-Collusion forms must be completed.

Lead Officer submits purchase request using the Purchase Request form. 60 day lead time is preferred.

LSTA Coordinator reviews purchase request and approves or declines request.

LSTA Coordinator completes purchase and funding information on the Purchase Request with Approval form in Smartsheet.

Lead Officer prepares draft contract, closely following the standardized contract. Contract is submitted to the LSTA Coordinator for review.

LSTA Coordinator attaches draft contract, quotes and company contracts to the Purchase Request with Approval and submits for final approval and submission to ABS. LSTA Coordinator places order or purchases directly and pays with the State Purchase Credit Card upon approval in Smartsheet.

Lead Officer prepares grant announcement using standardized form and submits to LSTA Coordinator for review.

Lead Officer receives email from the LSTA Coordinator that the Purchase Order has been completed and grant announcement or purchase can be made.

Lead Officer issues grant announcement to public libraries and/or literacy organizations and requests project proposals/applications.

Lead Officer gathers all necessary forms for sub-recipient signatures including, but not limited to, Terms and Conditions, CIPA, Photo Release and Conflict of Interest.

Lead Officer finalizes application evaluation criteria and project evaluation criteria and schedules review with

LSTA Coordinator.

Lead Officer and team review applicants proposals/applications and select Sub-recipients.

Lead Officer submits Sub-recipient proposals for LSTA Coordinator to verify all expenditures are allowable

Lead Officer notifies Sub-recipients of award.

Lead Officer contacts Business Office or Library Development Office (LDO) Administrative Assistant to obtain contract numbers and finalize the timeline.

Lead Officer and Administrative Assistant prepare contracts and submit to the Business Manager and LSTA Coordinator before being sent to Sub-recipient.

Lead Officer initials finalized contract and submits to LSTA Coordinator.

LSTA Coordinator will initial if contract is ready to be submitted to Business Office for Business Manager's initials and sufficient funds are available to pay contract.

Lead Officer and Assistant submit the Contract and other required forms to Sub-recipient(s) for signature.

Lead Officer schedules webinar or conference call with Sub-recipients for grant administration training by LSTA Coordinator and Lead Officer.

Lead Officer distributes Grant funds upon receipt of all required documents.

Grant expenditures may begin on date identified in grant contract.

Grant expenditures and services must be completed by the end date specified in the grant contract or at end of second year of grant on August 1st.

Lead Officer must monitor project, stay in contact with the Sub-recipient(s) and verify that all funds have been spent.

Lead Officer must notify the LSTA Coordinator immediately upon discovery of unspent grant funds.

Remaining funds must be returned to the Oklahoma Department of Libraries within 30 days of project end date.

The Sub-recipient final report is due on the date specified in the contract or August 31st, whichever is earlier.

The Lead Officer final report is due one month following the project end date or September 30th, whichever is earlier.

Award Process

Award Letters The project Lead Officer will send a notice to award recipients to announce their selection.

Grant Administration Meeting Each sub-recipient will be required to participate in a grant administration webinar/conference call with the Lead Officer and the LSTA Coordinator before the project begins. The meeting will provide project management information for effective LSTA grant administration. ODL's LSTA Coordinator or Lead Officer must approve in advance any exception to the attendance requirement or schedule a make-up date.

Grant Certifications The Oklahoma Department of Libraries regards the signed Contract and Terms and Conditions document as agreement to abide by the federal laws.

Project Activity 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 contract period in the grant agreement cannot be paid.

Project Report Sub-recipients 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. Lead Officers are required to submit a project report in a Microsoft Word document that includes, an abstract, budget details, evaluation and outcomes, participant spreadsheet with amount received and legislative district to the LSTA Coordinator by September 30th.

Forms All forms needed to administer the LSTA grant will be discussed in the grant administration webinar or conference call. The forms can be found at the end of this manual or on ODL's website and can be reproduced as necessary.

General Administration Guidelines

The following guidelines will help Lead Officers successfully manage their grant project:

The Secretary of State must approve expenditures that exceed twenty-five thousand dollars (\$25,000.). The Lead Officer will submit the request with a justification for expenditure on the Purchase Request form.

Lead Officers should encourage Sub-recipients to begin their project as soon as the award is announced, and all the documents completed.

Libraries or literacy organizations 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.

Lead Officer must be notified in writing of any changes in the Sub-recipient's key personnel, i.e. grant administrator, authorized official, board chairperson or fiscal agent within one month. The use of email is acceptable for this notice, but the Sub-recipient is responsible for ensuring that the Oklahoma Department of Libraries receives the information.

Lead Officer must monitor Sub-recipients to ensure 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, includes the IMLS logo and state the following:

"This project is funded with a Library Services and Technology Act grant from the Institute of Museum and Library Services administered by the Oklahoma Department of Libraries." Logo files and detailed instructions are available at [IMLS Acknowledgement Requirements](#).

If the Sub-recipient fails to respond to a written request for information within 10 business days from receipt of the request, the Lead Officer should appraise the LSTA Coordinator who may contact the City Manager or Board Chairperson to obtain information to prevent the return of federal funds.

Sub-recipients must submit all required forms and reports via email and pdf attachment to the project Lead Officer.

The LSTA Coordinator must obtain written approval from the Institute of Museum and Library Services prior to the purchase of equipment by a Lead Officer or a Sub-recipient using LSTA funds costing \$5,000 or more per unit. Requests must detail the proposed expenditure and reference the relevant goal in the LSTA Five Year Plan.

If Lead Officer awards an individual grant of \$30,000 or more of LSTA funds in any federal fiscal year, the sub-recipient *must* provide the Oklahoma Department of Libraries a Data Universal Numbering System (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 information on obtaining a DUNS number, see DUNS and FFATA in the glossary beginning on page 22. The LSTA Coordinator is responsible for recording information into FFATA system.

IMLS provides grant management information at <https://www.imls.gov/grants/manage-your-grant>.

Grant management red flags—Lead Officers should take care to manage the grant project appropriately. Some red flags for funders and auditors include:

Written rules that are not implemented
Incomplete personnel salary 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
Failure to respond to requests for information or clarification
Failure to include IMLS logo and credits
Expenditures made for non-allowable costs

Project Design Guidelines

Allowable Costs Approved expenses are based upon the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Funds must be expended solely for the purposes described in the budget of the approved grant project proposal or project revision. If the sub-recipient purchases items not specifically detailed in the grant proposal budget, the sub-recipient may be required to refund ODL for the purchases. Sub-recipients must submit written project and budget revision requests to project Lead Officer for approval prior to modifying activities or purchases if an amount is \$100 or more. The Oklahoma Department of Libraries retains the right to request reimbursement for items or activities and expenses that were not approved in the initial grant proposal or subsequent approved revisions. Lead Officers must submit proposal amendments to the LSTA Coordinator for approval if changes in budget or grant direction is desired.

Indirect Costs An indirect cost is a sub-recipient'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-recipient 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 www.imls.gov/grants/apply-grant/fy15nofolinks#indirect and contact the LSTA Coordinator before paying reimbursement for indirect costs. Indication of intent to claim indirect costs must be submitted with the original application and documented in the final report.

Professional Services Lead Officers may contract for services from individual libraries or other entities. Rules regarding reimbursement vary depending upon the type of service provider.

The Lead Officer is responsible for following state, as well as federal, procurement requirements for professional services.

- The Secretary of State must approve expenditures that meet or exceed fifty thousand dollars (\$50,000.). The Lead Officer will submit the request with a justification for expenditure to the LSTA Coordinator. The LSTA Coordinator will submit request to the ODL Director.
- State of Oklahoma Vendor and Non-Collusion forms must be completed.
- A contract should be utilized and must be executed in a time frame that will allow completion of the professional services during the grant period. It should not be executed for more than one calendar year and must use the standardized contract form.
- At beginning of project, all contracts should be submitted to the LSTA Coordinator for approval.
- Following approval of contract the Lead Officer, LSTA Coordinator and Business Manager must initial to confirm awareness, fund availability and that expense is allowable.
- Lead Officer then submits contract, LSTA Terms and Conditions form, and Claim form to the sub-recipient.
- The sub-recipient has 30 days to return the signed and notarized forms. It is the responsibility of the Lead Officer to monitor to ensure compliance.
- The contract is then submitted to the ODL Director for signature.
- All project documents are kept by Lead Officer during the project and submitted in an organized manner to the LSTA Coordinator to be placed in the official files for five years.
- Request for payment documentation must be in the form of an invoice from the service provider.

Professional services to be provided by the Lead Officer, library or other entity must be documented to reflect an arms-length transaction. A Conflict of Interest form must be completed by the Lead Officer and sub-recipient grant administrator. 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.

Equipment All equipment purchased with federal funds must conform to applicable federal laws and standards (2 CFR 200.320) 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.

Equipment purchased with LSTA grant funds by ODL project Lead Officer is owned by the Oklahoma Department of Libraries for the authorized purpose of the project as long as it is needed and, at minimum, throughout the grant period.

Equipment purchased with LSTA grant funds by the Sub-recipient is owned by the Sub-recipient's organization. Equipment may be used in the program or project for which it was purchased as long as needed, whether or not the project or program continues to be supported by LSTA 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. Equipment valued at \$5,000 or over may not be disposed of without the approval of the LSTA Coordinator. See page 15 for disposal instructions.

Travel Reimbursement The Lead Officer may incur travel costs, including meals, only when they are in direct support of project objectives. 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.

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 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 in order to receive travel reimbursement for lodging and per diem.

www.ok.gov/conservation/Financial_Management_Human_Resources_Division/Financial_Management_and_Human_Resources_-_Mileage_and_Per_Diem_Rates.html

Grant Expenditures

Grant funds must be expended to support the goals and objectives identified in the Oklahoma Department of Libraries' LSTA Five-Year Plan. Following is a list of common expenditures:

Marketing

Allowable Costs:

Expenses involved in a project to inform the public or the press about specific LSTA grant projects (banners, posters, flyers);

Brochures and bookmarks, for a specific project;

Recruitment of personnel to implement the LSTA grant project;

Procuring or acquiring goods, equipment, and services for the performance of LSTA grant project;

Other specific purposes necessary to fulfill the requirements of the LSTA grant
(to promote events being held during the project i.e. story times, ESL, classes etc.);

Costs of communicating with the public about an LSTA project (newspaper ads, other media);

Announcement of outcomes of the completed LSTA project (newspaper, other media).

Non-allowable costs:

Costs of advertising and public relations that promote the organization, library or literacy organization in general.

Promotional Materials

Allowable Costs:

A general guiding question is whether a prudent person would determine that the items are directly related to the LSTA grant project. Criteria for purchase of materials should be whether the items are more educational and informational in nature than promotional. For example, books may be purchased to give away as part of a summer reading project.

Non-allowable Costs:

Costs of promotional items and memorabilia, including models, gifts, and souvenirs.

Following is a list of promotional items that would not be allowed: postcards, T-shirts, mugs, bags, CDs, calculators, banks, bibs, safety plugs, hats, rubber stamps, sidewalk chalk, jigsaw puzzles, patches, flying disks, paint sheets, plastic bags, trading cards, watches, gel bracelets, posters, door hangers, magnetic bookmarks, pennants, megaphones, figurines, book packs, mini-pad holders, trophies, and message magnets, trophies, etc.

Continuing Education/Training

Allowable Costs:

Library or literacy staff and (where relevant) other library or literacy related individuals may need to receive training so that they can develop and deliver services directly related to the LSTA grant project. For example, a library is going to offer early literacy classes to their patrons. LSTA funds may be used for the training of librarians or literacy personnel to carry out this service.

Salaries and Benefits/Contract Services

Allowable Costs:

LSTA funds may be used to pay for contract services on a conditional basis. The contractor must be working on the specific LSTA grant project.

May be used for administrative services. Documentation must be kept on duties performed when being paid with LSTA funds.

A written contract must be maintained for all contract personnel.

The sub-contract work must supplement, not supplant, activities normally carried out by the library or literacy organization.

The wage must be appropriate and reasonable for the LSTA activity, and

The activities are allowed under the LSTA program guidelines.

Non-allowable Costs:

LSTA funds may not be used to offset the salary and benefits of existing staff working on the project during their regularly scheduled hours.

LSTA may not be used to pay salaries and benefits for individuals not working on the LSTA funded grant project.

LSTA funds may not be used to pay for contractors that are not offering services for the LSTA grant project.

Travel

Allowable Costs:

Most travel costs associated with the grant project may be paid with LSTA funds. Costs should be reimbursed based on the State of Oklahoma travel policies. Refer to Project Design Guidelines: Travel Reimbursement on page 7.

Travel will only be reimbursed for individuals directly working on the LSTA grant project.

Non-allowable Costs:

Travel will not be reimbursed for individuals who are not directly working on the LSTA grant project.

Non-allowable Costs

The following items are examples of costs that are not allowable under federal rules. 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 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, honorariums, 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.

Grant Payment Policies and Procedures

Claiming Grant Funds

Advance Payment Policy

Most grant funds are available to the sub-recipients when all required documentation has been completed and accepted by the Oklahoma Department of Libraries.

Reimbursement Payment Policy

The exception for advance payment is the Continuing Education project. In this project when attending a conference, the grant funds are paid on a *reimbursement basis only*. The Oklahoma Department of Libraries will reimburse the sub-recipient after:

Sub-recipient selected to attend event;

Sub-recipient has attended the event;

Sub-recipient has paid for the cost of attending the event;

Oklahoma Department of Libraries approves the Reimbursement Request form;

Final report has been submitted and accepted by ODL.

Reimbursement Procedures

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

The Oklahoma Department of Libraries must receive all completed reimbursement requests, including all documentation attachments, no later than 30 days after the event.

The Sub-recipient should keep a record of the request and payment for a period of *five* years.

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 clear descriptions of the goods and/or services provided. An order form is NOT documentation of payment by the Sub-recipient.

Project Revisions

Prior written approval is required for programmatic or budget changes of \$100 or more. Specifically, major changes made to your project from those stated in the original proposal or an approved revision must be submitted in writing. Changes must be approved by the LSTA Coordinator in writing prior to Lead Officer making changes.

If a Lead Officer is uncertain whether a revision is necessary in their situation, please contact the LSTA Coordinator for assistance.

Project Revision Procedure To request approval for a project revision, the Lead Officer must submit a Grant Project Revision form. Please file a revision form as soon as it becomes clear the project must be changed.

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;

Clearly show the changes to all project activities and budget that are affected by the revision;

Include a revised budget.

Project Promotion

Printed Items 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.

“This project is funded with a Library Services and Technology Act grant from the Institute of Museum and Library Services administered by the Oklahoma Department of Libraries.”

Project Personnel

Timekeeping Report Lead Officers paid with LSTA funds must complete a Timekeeping Report and submit to the LSTA Coordinator monthly.

Sub-recipients must complete a form for payment of staff time for activities performed by individuals who are on the sub-recipient's regular payroll and are specified in the approved project proposal. A separate form must be used for each LSTA-funded employee. The wage rate *and* fringe benefit rate must be documented by providing copy of the approved entity wage scale or similar Board approved documentation with the time-keeping report.

Timekeeping Report documentation must:

Account for all time worked and be an after the fact record of actual hours worked.

The timekeeping form should show hours worked, both LSTA and non-LSTA funded.

The number of hours recorded on these reports must tally with the number of hours for which payment is received.

The employee 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 non-LSTA project work.

Ownership of Federally Funded Equipment and Supplies

Title The Sub-recipient retains title to equipment and property acquired with LSTA grant funds subject to the condition that the sub-recipient uses the property for the authorized purpose of the project as long as it is needed and, at minimum, throughout the grant period.

Use Equipment must be used by the Sub-recipient 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. First preference for other use must be given to other programs or projects supported by IMLS and second preference must be given

to programs or projects under Federal awards from other Federal awarding agencies. Use for non-federally funded programs or projects is also permissible.

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

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.

If the equipment is valued at \$5,000 or more, 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.

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.

Adequate maintenance procedures must be developed to keep the property in good condition.

Sales procedures must be established to ensure the highest possible return if the grant sub-recipient is authorized or required to sell the property. Sub-recipients assume any expenses incurred from selling LSTA funded equipment.

Replacement When acquiring replacement equipment, the Sub-recipient 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 written approval by the Oklahoma Department of Libraries LSTA Coordinator.

Equipment Sub-recipients must document all tangible, non-expendable equipment with a useful life of more than one year and an acquisition per-unit cost of \$5,000 or more. *The Sub-recipient must have written approval from the Oklahoma Department of Libraries LSTA Coordinator for purchases of equipment with per-unit costs of \$5,000 or more.* Additionally, ODL must receive written approval from the Institute of Museum and Library Services before the item is purchased. The completed form must include:

A description of the equipment, including the manufacturer's model and serial number;

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);

Vendor from which the equipment was purchased;

Date equipment was received;

Location of the equipment;

Federal share of the cost (percentage of acquisition cost paid by LSTA funds);

Information on whether the equipment purchased is used by library or literacy patrons and/or library or literacy personnel;

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.

Disposition All disposition of equipment valued at \$5,000 or more must have prior written approval from the LSTA Coordinator before sale. When equipment with a fair market value of \$5,000 or more is sold, 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 paperwork must be retained for five years following disposition.

For equipment with a fair market value of less than \$5,000, the Sub-recipient may retain, sell or otherwise dispose of the equipment with no further financial obligation to the federal government.

Lead Officers must obtain approval from the LSTA Coordinator before disposing of any equipment purchased with LSTA funds.

Evaluation

Surveys As part of the evaluation for the project, Sub-recipients must 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. Lead Officers are responsible for monitoring their project to confirm that evaluation is conducted as required.

For ODL internal projects Lead Officer is responsible for gathering required evaluation information and/or surveys. For children's presentations or instruction, formal evaluation survey questions are not required.

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 library staff, volunteers, or trustees

I learned something by participating in this library activity.

I am confident about using what I have learned.

I am likely to apply what I have learned.

I am more likely to participate in a similar library activity.

I am more likely to use other library services and resources.

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.

Did the resource meet your needs as a library staff member?

I am satisfied with the extent to which the resource meets my needs.

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.

I learned something by participating in this library activity.

I am confident about using what I have learned.

I am likely to apply what I have learned.

I am more likely to participate in a similar library activity.

I am more likely to use other library services and resources.

For all questions, use the following scale:

Strongly Agree

Agree

Neutral

Disagree

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:

Total number of surveys distributed

Total number of surveys completed

Total number of survey responses for each option on the question scale (SA, A, N, D, SD)

Final Report

Sub-recipients are required to submit a final narrative and budget report to the project Lead Officer at the end of the grant period by the date identified in the grant contract. Lead Officers are required to submit a final narrative and budget report to the LSTA Coordinator by September 30th.

Final Narrative Report This report is a detailed analysis of the results of the project and provides the LSTA Coordinator 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 grant serves. The Lead Officer 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 the evaluation process early. Include a copy of promotional and training materials with the written report. These must be kept for five years. Please review the final narrative report questions early in the grant period to assist in the collection of appropriate data. Contact the LSTA Coordinator if you have questions.

Original signed contracts, Terms and Conditions, claim forms, and a copy of all promotional and training materials should be filed in the LSTA files. Individual Sub-recipient submissions should be retained by the Lead Officer in an LSTA file for 5 years.

It is the responsibility of the Lead Officer to inform the Sub-recipient(s) of all project reporting requirements at the beginning of the project and obtain required information sufficient for satisfactory IMLS report.

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.

Promotional Materials Sub-recipients must include a complete sample of promotional materials with the Final Report when those costs are claimed as part of the grant.

Project Budget A detailed budget of expenditures must be included in the final report.

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 sub-recipients have complied with the proper procedures and requirements for use of the federal funds. Sub-recipients and the Oklahoma Department of Libraries staff will select a mutually acceptable date for the site visit.

Sub-recipients 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 Sub-recipient.

Property and Services Procurement

Price and rate quotations should be obtained from an adequate number of qualified sources using state or local purchasing rules. The sub-recipient 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.

Copyrights

The Institute of Museum and Library Services reserves an 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)

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

Oklahoma public libraries are often included in the Single Audit of their 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 sub-recipient expends *\$750,000 or more of federal funds in the sub-recipient'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 sub-recipient must distribute their audit report and financial statements to the Oklahoma Department of Libraries LSTA Coordinator. For audits that do not meet the \$750,000 threshold, the sub-recipient 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.

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.

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.

Failure to respond to an 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

Sub-recipients are required to maintain records for LSTA funded projects (2 CFR 200.333- 337)

www.ecfr.gov

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.

Comments and Complaints

Comments and complaints about fiscal, contractual, or ethical concerns regarding LSTA programs and funding should 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 an email message or a letter. The Oklahoma Department of Libraries will accept complaints or questions from any Oklahoma resident or member of the Oklahoma library or literacy 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. The Oklahoma Department of Libraries Board of Directors decision will be final.

Appendix A

Contact Information

All suggestions or complaints should be emailed or mailed to:

Oklahoma Department of Libraries
Attention: LSTA Coordinator
200 NE 18 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 to judy.tirey@libraries.ok.gov

It is the responsibility of the Sub-recipient to submit required forms and documentation and confirm receipt at the Oklahoma Department of Libraries by the applicable deadline.

Forms

LSTA Forms A sample of each form described below can be found at the end of this manual or on the ODL website. 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.

Signatures All signatures listed on a form must be included. E-signatures are acceptable. Forms will be returned if signatures and dates are not complete.

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 revisions change the Approved Final Budget, a revised budget should be submitted.

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 Oklahoma Department of Libraries 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 or literacy organization'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 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 Sub-award Reporting System (FSRS) is the reporting tool Federal prime awardees (i.e. the Oklahoma Department of Libraries) use to capture and report sub-award and executive compensation data regarding their first-tier sub-awards to meet the FFATA reporting requirements within 30 days of the award. Sub-recipients 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 fedgov.dnb.com/webform.

Fiscal Agency The organization whose bank account the grant funds flow through for the exclusive benefit of the library or literacy 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 or literacy organization. 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 or literacy organization 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 Oklahoma Department of Libraries Director, 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 Lead Officer 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 B—Forms

Forms may be reproduced as necessary and are available from your project Lead Officer.

Reimbursement Form

Timekeeping Report

Travel Reimbursement

Equipment Inventory

Final Narrative Report

Project Revision