



Agenda Item Number: 7-18-13.6I

**SANDOVAL COUNTY
BOARD OF COUNTY COMMISSIONERS**

Date of Commission

Meeting: July 18, 2013

Division / Elected

Office: Juvenile Services

Staff Contact:

Michele Rael, Continuum Coordinator

Title of Item:

Agreement #14-690-16392

Action Requested:

Motion to Approve Agreement between Sandoval County and the NM Children, Youth and Families Department for Juvenile Justice Continuum / \$335,000

Summary:

The Agreement between Sandoval County and the State of New Mexico Children, Youth and Families is for the purpose of receiving and administering state funds to provide funding for a continuum of graduated sanctions and alternative to detention services to juvenile offenders.

Attachments:

Agreement #14-690-16392

FISCAL IMPACT

None. The County is the fiscal agent for the \$335,000 award from CYFD.

STAFF ANALYSIS SUMMARY

County Manager:

Recommend Board of County Commission approval. PPR 07/20/2013

**Initiating Elected Official /
Division Director:**

Recommend approval. MR 7/18/13

Legal:

Approved as to form. PFT 7/9/2013

Finance:

Recommend Approval CCH 7/8/13

AGREEMENT

THIS AGREEMENT, # 14-690-16392 is entered into by and between the State of New Mexico Children, Youth and Families Department, hereinafter referred to as the “Agency” and **Sandoval County**, a government entity, hereinafter referred to as the “Contractor.”

WHEREAS, the Agency is the state agency designated to receive and administer state funds to provide funding for a continuum of graduated sanction and alternative to detention services to juvenile offenders.

WHEREAS, the Agency desires to engage and the Contractor is willing to provide certain portions of the Agency’s program.

NOW THEREFORE, the Agency and the Contractor in consideration of mutual covenants and agreements herein contained, do hereby agree as follows:

I. Period of Agreement

This Agreement shall become effective upon signature by both parties and shall terminate on **June 30, 2014**, unless terminated pursuant to Article VI, *infra*.

II. Statement of Work

The Contractor shall provide the program of services as set forth in the scope of work which is attached hereto as “Attachment 1 – Statement of Work” and incorporated herein by reference, unless amended or terminated pursuant to Article VI, *infra*. In consideration for the provision of those services, the Agency agrees to purchase and the Contractor agrees to perform the services identified in the Statement of Work.

III. Limitation of Cost

The total amount of the monies payable to the Contractor under this Agreement shall not exceed three hundred thirty five thousand dollars (**\$335,000.00**). The annual budget is attached hereto as “Attachment 2 - Budget” and incorporated herein by reference.

IV. Payment

The Agency shall make monthly payments to the Contractor for services and costs specified in Attachment 2. The Contractor shall submit certified and documented invoices and vouchers monthly for actual work performed and expenses incurred to the Agency. The Contractor’s failure to submit such payment vouchers, invoices, and supporting documentation within thirty (30) days after they are due may result in the non-availability of funds for payment and/or the denial of payment by the Agency.

V. Return of Funds

Upon termination of this Agreement, or after the services provided for herein have been rendered, surplus money, if any, shall be returned by the Contractor to the Agency.

VI. Termination of Agreement

This Agreement may be terminated by either of the parties hereto upon written notice delivered to the other party at least thirty (30) days prior to intended date of termination. **By such termination, neither party may nullify obligations already incurred for performance or failure to perform prior to the date of termination. THE PROVISION IS NOT EXCLUSIVE AND DOES NOT WAIVE OTHER LEGAL RIGHTS AND REMEDIES AFFORDED THE STATE IN SUCH CIRCUMSTANCES AS CONTRACTOR'S DEFAULT/BREACH OF CONTRACT.**

VII. Funds Accountability

The parties shall provide for strict accountability of all monies made subject to this Agreement. The Contractor shall maintain fiscal records, follow generally accepted accounting principles, and account for all receipts and disbursements of funds transferred to the Contractor pursuant to this Agreement. The Contractor will include all monies made subject to this Agreement in the annual audit and will provide the Agency with a copy of the annual audit.

VIII. Maintenance of Records

The Agency shall maintain records as required of any administering state agency pursuant to applicable state law and regulation. The Contractor shall maintain fiscal and programmatic records relative to those funds and activities that have been made subject to this Agreement for a minimum of three (3) years. The Contractor agrees to comply with the requirements and regulations set forth in **Attachment 3, Administrative and Fiscal Standards**, unless the Contractor demonstrates in writing, with written approval from CYFD, that any specific standard is inapplicable to such Contractor.

IX. Confidentiality

Any confidential information provided to or developed by the Contractor in the performance of this Agreement shall be kept confidential and shall not be made available to any individual or organization by the Contractor without the prior written approval of the Agency.

X. Amendments

This Agreement shall not be altered, changed, or amended except by an instrument, in writing, executed and approved by both parties.

XI. Assignment

The Contractor shall not assign or transfer any interest in this Agreement or assign any claims for money due or to become due under this Agreement without the prior written approval of the Agency.

XII. Applicable Law

The laws of the State of New Mexico shall govern this Agreement, without giving effect to its choice of law provisions. Venue shall be proper only in a New Mexico court of competent jurisdiction in accordance with Section 38-3-1 (G) NMSA 1978. By execution of this Agreement, Contractor acknowledges and agrees to the jurisdiction of the courts of the State of New Mexico over any and all lawsuits arising under or out of any term of this Agreement.

XIII. Acquisition of Property

The parties agree that neither party shall acquire any property as the result of this Agreement.

XIV. Liability

Each party shall be solely responsible for fiscal or other sanctions occasioned as a result of its own violation or alleged violation or requirements applicable to the performance of the Agreement. Each party shall be liable for its actions according to this Agreement subject to the immunities and limitations of the New Mexico Tort Claims Act, Sections 41-4-1, et. seq., NMSA 1978, as amended.

XV. Execution of Documents

The Agency and the Contractor agree to execute any document(s) necessary to implement the terms of this Agreement.

XVI. Sub-Contracts

The Contractor shall not subcontract any portion of the services to be performed under this Agreement without the prior written approval *by the CYFD Secretary or Designee*. No such subcontract shall relieve the primary Contractor from *any* obligations and liabilities under this Agreement, nor shall subcontract obligate direct payment from the Procuring Agency. *Contractor must notify subcontractors that they are subject to Section 19 Records and Financial Audit of this agreement.*

XVII. Equal Opportunity Compliance

The Contractor agrees to abide by all federal and state laws and rules and regulations, and executive orders of the Governor of the State of New Mexico, pertaining to equal employment opportunity. In accordance with all such laws of the State of New Mexico, the Contractor assures that no person in the United States shall, on the grounds of race, religion, color, national origin, ancestry, sex, age, physical or mental handicap, or serious medical condition, spousal

affiliation, sexual orientation or gender identity, be excluded from employment with or participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity performed under this Agreement. If Contractor is found not to be in compliance with these requirements during the life of this Agreement, Contractor agrees to take appropriate steps to correct these deficiencies.

XVIII. Workers' Compensation

The Contractor agrees to comply with state laws and rules applicable to workers' compensation benefits for its employees. If the Contractor fails to comply with the Workers' Compensation Act and applicable rules when required to do so, this Agreement may be terminated by the Agency.

XIX. Lobbying Certification

The Contractor, by signing below, certifies to the best of his/her knowledge and belief, that:

No federal appropriated funds have been paid or will be paid by or on the behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, or an employee of a member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit a Standard Form LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including sub-contracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly. This certification is a material representation of facts upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S.C. (United States Code). Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000.00 and not more than \$100,000.00 for each such failure.

XX. Background Checks

CYFD Contractors that have or could have primary custody of children for at least twenty hours per week are required to comply with NMAC 8.8.3 et. seq. requiring background checks on any employee, staff, volunteer or student intern, that has direct care responsibilities or potential unsupervised physical access to clients. The Contractor must submit to CYFD Background Check Unit fingerprint cards and the appropriate fee for such employees, volunteers or staff required to have background checks. CYFD Background Check Unit will conduct nationwide, state and abuse and neglect background checks on required staff or volunteers in accordance with NMAC 8.8.3 standards. A CYFD eligibility letter must be in the employee, volunteer or

staff member's personnel file prior to that individual having any unsupervised direct contact or unsupervised potential access to clients.

XXI. Non-Discrimination Federal Law.

The Contractor will also comply (and will require any subcontractors to comply) with any applicable statutorily-imposed nondiscrimination requirements, which may include the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. § 3789d); the Victims of Crime Act (42 U.S.C. § 10604(e)); the Juvenile Justice and Delinquency Prevention Act of 2002 (42 U.S.C. § 5672(b)); Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d); the Rehabilitation Act of 1973 (29 U.S.C. § 794); the Americans with Disabilities Act of 1990 (42 U.S.C. §§ 12131-34); the Education Amendments of 1972 (20 U.S.C. §§ 1681, 1683, 1685-86); the Age Discrimination Act of 1975 (42 U.S.C. §§ 6101-07); and DOJ's Regulations on the Equal Treatment for Faith-Based Organizations, 28 C.F.R. Part 38, *See also* Ex. Order 13279 (equal protection of the laws for faith-based and community organizations). The Contractor shall ensure that any subcontracts it issues include a similar provision requiring the subcontractor to comply with these statutorily imposed nondiscrimination requirements.

XXII. Non Retaliation.

In accordance with State and Federal Civil Rights laws, the Contractor shall not retaliate against individuals for taking action or participating in action to secure rights protected by these laws. The Contractor shall ensure that any subcontracts it issues include a similar provision prohibiting the subcontractor from engaging in retaliation against individuals who take action or participate in action to secure rights protected by these laws.

XXIII. Referral of Discrimination Complaints to CYFD.

In addition to any other procedures or policies the Contractor may have for addressing discrimination complaints, the Contractor shall also establish a policy requiring that complaints of discrimination in violation of state or federal non discrimination statutes against the Contractor or its subcontractors from clients, beneficiaries, employees or applicants for employment are reported to the CYFD Program Manager for this contract, no later than seven (7) days after receipt of such discrimination complaint.

IN WITNESS WHEREOF, the Agency and the Contractor have caused this Agreement to be executed, said Agreement to become effective when signed by both parties.

Contractor

Authorized Signatory

Date: _____

Printed Title of Authorized Signatory

Legal Counsel, Contractor

Date: _____

Agency

Secretary or Designee, Agency

Date: _____

Approved as to legal form and sufficiency.

Office of General Counsel, Agency

Date: _____

Attachment 1- Scope of Work
Sandoval County

Purpose:

1. The purpose of this Agreement is to establish a continuum of cost effective services and temporary, non-secure alternatives to detention in Sandoval County for those youth who have been arrested or referred to juvenile probation and parole or are at risk of such referral.
2. To establish rich programming that is diverse, culturally competent and gender-responsive, to include educational, vocational, behavioral health, medical care and other services.
3. To develop individualized service plans addressing carefully assessed needs, strengths and risks.
4. To increase the emphasis on prevention and early intervention in juvenile justice services.

Goals:

1. To improve the Juvenile Justice System through a juvenile justice continuum of services
2. To reduce the disproportionate number of minority youth having contact with the juvenile justice system through a continuum of services and targeted DMC programs.

Outcomes:

“Outcomes” are defined as performance results for a specific program’s clients and customers. The necessity for setting Outcome targets in contracts is required of all state Departments by the N.M. Governmental Accountability Act. The activities and tasks described in this Statement of Work are intended to yield the following Outcomes:

Project Performance Measures:

Within the context of the “Continuum of programs and services” identified in this Statement of Work, the following project outputs and outcomes shall be documented; additional performance measures may be requested by the Agency.

1. **RAC:** Reduce the numbers of juvenile offenders referred for secure detention through the Sandoval County Reception Assessment Center (RAC) program. Juveniles referred through local law enforcement or the Juvenile Probation Officer (JPO), including youth whose offense has an informal status with the JPO will complete the program of services determined to be appropriate for the offense leading to referral.

The RAC program was implemented in 2006 through New Day to offer immediate early intervention services by assuming custody of the youth to allow law enforcement to return to duty. The goals of RAC are the following: a) Alleviate pressure on the juvenile justice system by diverting youth away from incarceration and toward community based services; b) Provide assistance to youth and families by promoting self-sufficiency in utilizing community resources; c) Ensure safety of youth by reporting neglect and abuse and arranging temporary shelter when endangered; d) Provide effective early intervention to minimize further involvement with the juvenile justice system. The RAC approach is to provide an immediate and focused intervention that ensures the juvenile and his/her family receives services in a timely, appropriate, effective and coordinated fashion. RAC utilizes a strengths-based approach that identifies functional challenges and builds on capabilities, knowledge, skills and assets of the youth, families and community. RAC uses a computer-based self assessment (Juvenile Inventory for Functioning) which covers a variety

of domains including school, job, home, family relations, peer relations, community behavior, feelings, self harm, substance use, thinking and health. Each domain is assessed to identify if there are needs and barriers that affect youth and families ability to be successful. RAC then creates a short term treatment plan and a set of referrals to assure the critical areas of need are addressed along with case management for 30 days to assure services have been accessed and to assist in eliminating barriers (i.e. returning phone calls, transportation, scheduling, etc.). Ongoing communication has been established with the tribes to ensure tribal-based services are available and to recommend other service providers, if necessary. RAC offices are located at Bernalillo High School, Rio Rancho High School, Juvenile Probation Office and an office in Rio Rancho where therapists are available to meet with families. If funded, New Day will work with the Jemez Valley Schools to provide a full array of RAC services there.

Performance Measures:

Outputs:

- a. The number of RAC slots available for referred juveniles.
- b. Average time in days from assessment to first service receipt.
- c. Number and percent of youth who successfully complete the program of service.
- d. Other performance measures as determined by the Agency.

Outcomes

- a. The number of RAC slots available for referred juveniles.
- b. Average time in days from assessment to first service receipt.
- c. Number and percent of youth who successfully complete the program of service.
- d. Other performance measures as determined by the Agency.

2. Bernalillo High School RAC Wraparound Services and Learning Lab: Bernalillo High School Reception Assessment Center will provide an assessment of students, develop a treatment plan with parents, 30-day case management follow-up and coordinate transition of student back to community or pueblo. The Bernalillo High School Learning Lab will provide an interim short-term program for at-risk and short-term suspended students to complete homework. Students will be provided with tutoring, behavior change curriculum and other subjects to be transitioned back into the classroom successfully and to improve the graduation rate of these students.

The Bernalillo High School Learning Lab is an Alternative to Suspension program for students who have infractions of the school's code of conduct to be provided with school-day supervision and continued academic programming in lieu of staying at home. Students are referred to the Learning Lab so they can continue to be academically successful. It is located on campus to provide access to teachers and other school-based resources. The small class size allows for more one on one tutoring and mentoring. The Learning Lab program works collaboratively with the RAC program. All students referred to the Learning Lab are also referred to the RAC program for an assessment. Along with the required academic curriculum, the program implements a behavior awareness curriculum focusing on managing emotions and drug abstinence. The goals of the Learning Lab are to increase graduation rates by keeping students enrolled in school and to ensure students continue to be engaged academically for an easier, smoother, and more successful transition back to the classroom. By partnering with the RAC program to provide early intervention services for at-risk students to address problem areas, the objective is to reduce the number of student referrals to "Due Process" hearings.

- 2) Most of the students referred to the Learning Lab are from two specific pueblos. In an effort to reduce the number of Native American youth referrals, the RAC intake specialist meets with tribal leaders to help identify services within the reservation or to offer services with various service providers.
- 3) A cultural awareness component focusing on helping youth identify strengths within their communities as well as identifying the role each child plays in their respective communities is also a component to the program.
- 4) The Learning Lab program is an early intervention program designed to address the underlying issues by providing interventions and graduated sanctions with the goal of student success.
- 5) The students who will benefit from this program are those identified as “at-risk” due to truancy, or other behaviors that may cause them to come in contact with law enforcement with a referral to JPO.
- 6) Bernalillo Public Schools will continue to look at other funding sources such as federal grants, legislative funding, state funding and private foundation funds on a yearly basis to help sustain the program.

Performance Measures:

Outputs:

- a. The number of RAC slots available for referred juveniles.
- b. Average time in days from assessment to first service receipt.

Outcomes:

- a. Number and percent of youth who successfully complete the program of service.
- b. Number of students who remain in school for during the school year.
- c. Number students who graduate from high school.
- d. Record the students’ entry GPA and their GPA existing the program.
- e. Other performance measures as determined by the Agency.

3. Alternative Education Setting: In previous years, Sandoval County has received funding to support a Day Reporting Center (DRC) this program was designed to provide a non-secure Alternative to Detention. The program was designed to help direct youth in a positive manner while being supportive of their treatment needs and public safety. The program provided 10 slots for students within the Rio Rancho school district who had been suspended from school to be able to continue with their school work and keep them engaged academically for a smooth transition back into the classroom. Due to the low number of youth requiring the direct supervision of a DRC, and because of the successful Learning Lab/RAC programs at Bernalillo High School, the decision was made by the Continuum Board to move the program to the Rio Rancho school campus and structure it as an Alternative to Suspension program in order to meet the needs of youth more effectively. This decision will leverage school resources which are easily accessible, and optimize implementation of the program. These services will be in a school setting with the goal of continuing with the education process while keeping youth from entering into the juvenile justice system. Youth requiring a more secure placement will be referred to the Youth Reporting Center in Albuquerque. Funding will be utilized for keeping students enrolled in school during short and long term suspensions so they can continue to be academically successful. They will be provided with a RAC assessment and a support service plan. The program will help students from various schools within the district with transitioning back to their previous school with academic credits or passing grades. The goal is for all students to stay enrolled in school and graduate from high school or pursue their GED development/training if applicable. The curriculum will include a component of intensive counseling/mentoring, pro-social skills training, strict behavior requirements and real life training. There will be a strong emphasis on parental

involvement.

1) Data reflects that in FY2012 a total of 1,114 youth were referred to Juvenile Justice Services, and 869 of those referrals were for youth residing in Rio Rancho. Thus far, for FY2013, 105 referrals out of 130 have been for Rio Rancho youth. Of the 869 referrals for FY2012, approximately 50% were Hispanic. This program will help support this targeted population by offering services in an effort to reduce the number of Hispanic youth coming in contact with law enforcement.

2) Services that are culturally sensitive will be provided with the goal of reducing the number of referrals to the JPO office. This program will provide school counseling and support to include services specific to females based on the JJAC Girls' Initiative "Guiding Principals" and will work in collaboration with the RAC program, law enforcement, JPO and local service providers for a seamless transition from AES back into the regular classroom.

3) As an Alternative to Suspension program, AES has a strong emphasis on leadership, lower student to staff ratio, carefully selected personnel and early identification of student risk factors and problem behaviors. As an Early Intervention program, it is designed to address the underlying issues by providing interventions and graduated sanctions with the goal of student success. This program is also in keeping with traditional Juvenile Detention Alternative Initiative

4) Rio Rancho Public Schools will continue to look at other funding sources such as federal grants, state funding and private foundation funds on a yearly basis to help sustain the program.

Performance Measures:

Outputs

- a) The number of juveniles transported to the RAC by law enforcement.
- b) The aggregate time frame from drop-off by law enforcement to the time the law enforcement officer leaves the RAC; Data submitted shall include.
- c) The daily number of juveniles who did not meet criteria.
- d) The monthly aggregate percentage of juveniles who did not meet criteria; the reasons for not meeting criteria.

Outcomes

- a) The number of Intake/Assessment forms, Juvenile Detention Risk Assessment forms, and Discharge forms completed.
- b) The number of program youth served.
- c) The number of program youth served by Gender.
- d) The number of program youth served by race/ethnicity.
- e) The number of program youth completing program requirements.
- f) Number and percentage of program youth exhibiting desired change in targeted behaviors: substance abuse; antisocial behavior; family relationships and social competencies.
- g) The number of youth who re-offend while in the program or re-offend within 90 days of completing the program.

4. Jemez Valley Pilot Program: The RAC Pilot Program will be modeled after the program set up at Bernalillo High School and will work with youth who have committed minor offenses or have come in contact with law enforcement. In line with the RAC approach, the program will ensure that a juvenile and his/her family receive services in a timely, appropriate, and effective and coordinated fashion utilizing a strengths based approach, which is culturally sensitive. The RAC Pilot Program will assist students who have been suspended from school to ensure that their academic course work continues toward attaining the required credits for graduation through the creation of the JVPS Learning Center. The JVPS learning center and the RAC programs will work together to provide seamless services. The program will also identify and work with local service providers in the area, from public, private and tribal entities/resources who can further assist students with other areas of support, such as counseling, one-on-one support, therapy, family support, positive youth development, and college/career planning, etc. The ultimate goal of the learning lab portion of the program is to ensure students successfully complete their high school careers and advance to enrollment in a college or career program. The Pueblo of Zia has completed several surveys with the Five Sandoval Indian Pueblos Prevention program and Zia Health Task Force. The Pueblo of Jemez has also conducted similar surveys and focus groups with youth through the Jemez Health and Human Services in collaboration with the Tribal Education Department and through the Tribal Youth Program funded by the Office of Juvenile Justice and Delinquency Prevention.

1) The rural and reservation communities within Sandoval County remain underserved and it is critical that programs developed around the larger city centers, be replicated to address the specific students needs in the rural and reservation areas in an effort to increase equal access to services for all youth.

3) A cultural awareness component will be included in the curriculum, focusing on helping youth identify strengths within their communities as well as identifying the role each child plays in their respective communities. This will program will provide school counseling and support which will include services specific to females and address adolescent needs.

4) This program is an alternative to suspension program with emphasis on strong leadership, lower student to staff ratio, carefully selected personnel and early identification of student risk factors and problem behaviors. As an early intervention program, it is designed to address the underlying issues by providing interventions and graduated sanctions with the goal of student success. This program is also in keeping with traditional Juvenile Detention Alternative Initiative (JDAI) principals by providing early intervention services to at- risk youth.

5) The students who will benefit from this program are those identified to be “at-risk” due to truancy, or other behaviors that may cause them to come in contact with law enforcement with a referral to JPO.

6) Rio Rancho Public Schools will continue to look at other funding sources such as federal grants, state funding and private foundation funds on a yearly basis to help sustain the program.

Performance Measures:

Outputs

- a) The number of students referred to program;
- b) The daily number of juveniles who did not meet criteria;

Outcomes

- a) The number of Intake/Assessment forms, Juvenile Detention Risk Assessment forms, and Discharge forms completed.
- b) The number of program youth served.
- c) The number of program youth served by Gender.
- d) The number of program youth served by race/ethnicity.

- e) The number of program youth completing program requirements.
- f) Number and percentage of program youth exhibiting desired change in targeted behaviors: substance abuse; antisocial behavior; family relationships and social competencies.
- g) The number of youth who re-offend while in the program or re-offend within 90 days of completing the program.

5. Scout Diversion Program: Using a character-based approach that is supported by the Boy Scouts of America (BSA) Learning For Life curriculum the program provides fundamentals that can guide youth to establish productive adult lives. This program focuses on mentorship, general character development and community involvement. ScOutreach has on-going enrollment and can be completed in about four months. Program requirements include each participant attend seven 1.5 hour mentor-led meetings and must complete 20 hours of community service, for a total commitment of 30 ½ program hours. ScOutreach incorporates community service with its character-based programming. There is emphasis on scouting principles and skills (i.e. fire building and safety) to illustrate such concepts as teamwork. Each program graduate is eligible for a scholarship to the Gorham Scout Ranch for a week of summer camp. The curriculum focuses on character development and civic responsibilities. ScOutreach incorporates case management and parenting components to address basic family and individual needs, and provide parents alternatives in dealing with their teenagers. Youth are given a sense of community by engaging in community service projects as a means of restorative justice.

2) 65% percent of the youth referred to the ScOutreach program are Hispanic. The program will provide support for youth and their families with services to divert youth from involvement in the juvenile justice system.

3) ScOutreach's current curriculum and programming addresses many facets of the Girls' Initiative Guiding Principles while maintaining a co-ed core program. Positive mentorship is provided to the young women and men during activities.

4) ScOutreach is diversion program offering an alternative to formal probation.

5) Youth who are referred to this program have minor offences and are deemed to be "at-risk" of further involvement in the system.

6) BSA seeks funding through United Way and continues to explore all options to assure program viability. The organization is dedicated to maintaining this program by their continued support through donations of time, resources and facilities.

Performance Measures:

Outputs

- a) The number of students referred to program.
- b) The daily number of juveniles who did not meet criteria.

Outcomes

- a) The number of Intake/Assessment forms, Juvenile Detention Risk Assessment forms and Discharge forms completed.
- b) The number of program youth served.
- c) The number of program youth served by Gender.
- d) The number of program youth served by race/ethnicity.
- e) The number of program youth completing program requirements.
- f) Number and percentage of program youth exhibiting desired change in targeted behaviors: substance abuse; antisocial behavior; family relationships and social competencies.

- g) The number of youth who re-offend while in the program or re-offend within 90 days of completing the program.

THE CONTRACTOR SHALL:

- A. Develop and maintain a juvenile justice advisory board, herein referred to as the “Sandoval County Juvenile Justice Board” (SCJJB), as required by statute under the Juvenile Continuum Act and the New Mexico Administrative Code 8.14.13.7 (E). The Contractor, through the Juvenile Justice Continuum Coordinator (refer to paragraph B), will organize and coordinate regular meetings of the Board. The SFRJJB will:
1. Continue to develop and improve the ‘Comprehensive Strategy Plan’ for juvenile justice and detention reform in Sandoval County.
 2. Set policy for the Comprehensive Strategy Plan and the activities supported under this Agreement.
 3. Determine the duties and responsibilities of the Juvenile Justice Continuum Coordinator, in accordance with the Statement of Work.
 4. Provide oversight for the programs/services identified in the Statement of Work.
 5. Continue to collaborate with the County to ensure improvements in the operational collaboration of local resources and service providers.
 6. Maintain a plan for sustainability of the programs/services implemented by the SCJJB.
- B. Contract or hire a Juvenile Justice Continuum Coordinator who will:
1. Organize, coordinate and provide staff support for the Board; this will include board development activities in conjunction with the board Chair.
 2. Inform the Agency’s Program Manager of the date of each meeting and submit a copy of the written minutes of each meeting within 30 days of the meeting.
 3. Submit to Agency’s Program Manager monthly requests for reimbursement. Such requests will be submitted on Agency Invoice and Expense Report forms, signed and dated by an authorized agent of the Contractor, to insure that requests for reimbursement are submitted by the due date of the fifteenth day of the following month, unless otherwise approved by the agency Program Manager in advance.
 4. Provide data reports as required by the federal government, corresponding to the activities described in this Statement of Work. The Agency’s Program manager will provide the data report format. Programmatic data reports will be submitted monthly to the Agency’s Program Manager and must accompany the monthly request for reimbursement. Failure to submit such programmatic data and financial reports may result in notice to the Contractor of non-availability of funds and/or the denial of payment by the Agency.
 5. Provide Agency standardized Progress Report Forms (PRF) quarterly. Any delay in the submission of the PRF will delay payment of current related

invoices. The Submission of the PRF is to be on the Agency-provided form and format and is unacceptable in any other formats or hand written.

6. Submit to the Agency a written "Final Report" prior to the termination of this Agreement and such other reports deemed necessary by the Agency. The "Final Report" shall contain at a minimum, but not be restricted to:
 - a year plan for sustainability of programs/services
 - accomplishments/milestones achieved during this agreement period
 - statements regarding achievement of, or progress made regarding achievement of the stated outcomes and performance measures
 - continuing development and improvement of the multi-year Comprehensive Strategic Plan for a continuum of detention alternative programs and services
7. Attend periodic meetings as required by the Agency, if sufficient budgeted funds are available.

- C. Implement and maintain a Juvenile Day Reporting Center program located within Sandoval County; the Day Reporting Center will provide the following services for juvenile offenders from Sandoval County:
 1. Educational Services including GED development/completion
 2. Life skills training
 3. Group, Individual & Family therapy
 4. Community service
 5. Expedited court processing
 6. The Contractor shall also create a 'Policy and Procedure' manual for the Day Reporting Center Program and the activities supported under this Agreement; Determine the duties and responsibilities of the Day Reporting Center Supervisor; Provide oversight for the programs/services identified in the Statement of Work; and Develop a plan for sustainability, through other funding sources, of the programs/services implemented through the Day Reporting Center.
- D. Hire or Contract for a Day Reporting Center Supervisor and other' staff who will:
 1. Submit to the County of Sandoval's Juvenile Continuum Facilitator any Day Reporting Center agenda items that need the SCJJB's approval.
 2. Submit to Contractor's Finance Department, **monthly** requests for reimbursement.
 3. Provide written programmatic reports of accomplishments of the activities described in this Statement of Work. Programmatic reports will be submitted monthly to the Agency's Program Manager. The Supervisor's failure to submit such programmatic reports within thirty (30) days after they are due may result in notice to the Contractor of non-availability of funds and/or the denial of payment by the Agency.
 4. Collect data necessary to measure the outcomes, performance 'measures, effectiveness of the activities and tasks described in Statement of Work.
 5. Maintain guidelines for program participation. Guidelines will identify graduated sanctions to be applied to those who are non-compliant with requirements of the program and incentives for those juveniles who exceed the minimum requirements of the program. Changes to the guidelines must be reviewed and approved by the SCJJB. Provide case management and case planning services for participants.
 6. The staff will include one full-time Teacher and one part-time intervention specialist. Each position within the Day Reporting Center program will have job descriptions

(including job title, supervisor, salary range, duties and responsibilities, minimum experience required, minimum training and required minimum education) on file.

- E. Develop a plan for sustainability of programs/services. The sustainability plan shall be reviewed by the SCJJB for recommended changes or additions. The plan must be submitted to the Agency's Program Manager for review prior to being submitted in the Final Report.
- F. Hire or contract for a "Youth Development Coordinator" who will coordinate Restorative Justice Circles for at-risk juveniles and juveniles referred by the Children's Court or JPPO. The Coordinator will also serve as a case processing coordinator and expeditor who will monitor movement of juvenile cases with the JPPO, District Attorney, Children's Court, detention center and the Day Reporting Program.
- G. Implement a Rural/Tribal Reception and Assessment Center (RAC) and Day Reporting Center Learning Lab at Bernalillo High School to assist rural and tribal youth to remain in school and graduate from high school.
- H. Conduct enhanced Disproportionate Minority Contact (DMC) activities that will include additional problem identification, and data analysis, and assessment of the DMC issues at each decision point in the juvenile justice process.
- I. Provide during the Agreement period the cash or in-kind match required by the Juvenile Continuum Act or the Federal JABG grant. The Contractor shall submit to the Agency within thirty days of the effective date of this Agreement documentation indicating the sources and uses (by budget category and line item) of the required match.

The Agency Shall:

- A. Reimburse the County for verified direct services and incurred costs as stated in, Attachment 2.
- B. Provide technical assistance, monitoring and site visits of the various components of the Sandoval County Juvenile Continuum of programs.
- C. Based on periodic program and fiscal reviews, the Agency retains the sole discretion to reduce the budget of Contractors who do not provide sufficient services, do not submit the required programmatic and financial reports as required, or do not expend funds under this Agreement in a timely manner. The Agency retains the sole discretion to reduce contract amounts and reallocate the resulting funds to a Contractor that is able to provide the required services during the contract period.
- D. Reviews:
 1. Subcontracts and programs for accomplishment of Outcomes and Performance Measures as set forth in this Agreement.
 2. The Juvenile Justice Continuum Board activities and member participation in periodic meetings of the Board, including minutes of each Board meeting to be provided to the Agency.
 3. Any additional funding received by the Contractor for the specific activities and programs included in this Agreement, including efforts by the Contractor to sustain

and enhance funding for these programs. The Agency also retains the sole discretion to adjust amounts received under this Agreement if funds are received by the Contractor from other sources for the same services and activities to be performed under this Agreement.

Attachment 2 - Budget
Sandoval County

<u>LINE ITEM</u>	<u>AMOUNT</u>
<u>Contractual Services:</u>	
Juvenile Justice Continuum Coordinator	\$ 39,983.00
Youth Services Manager	\$ 24,225.00
Bernalillo High School RAC/Learning Lab	\$ 67,754.00
RAC Program Sandoval County	\$ 46,784.00
ASE Program Rio Rancho High School	\$ 67,754.00
Jemez Valley Pilot Program	\$ 50,000.00
Scout Diversion Program	\$ 20,000.00
<u>Other Expenses:</u>	
Rent	\$ 0.00
Utilities	\$ 0.00
*In-State Travel/Per Diem	\$ 8,400.00
Supplies, Printing, Misc.	\$ 3,800.00
Training	\$ 500.00
Telephone	\$ 5,800.00
Total	\$ 335,000.00

The total amount of this contract shall not exceed \$335,000.00, including gross receipts tax.

*Per Diem and other miscellaneous expenses will be paid in accordance with the Department of Finance and Administration (D.F.A.) Rule 2.42.2.

Funds may be moved between individual line items in the budget with written pre-approval by the Agency Program Manager. Initiate this pre-approval by submitting Budget Adjustment Request to the SCJJB for approval and then submitting it to the Program Manager.

Funding Source:

General Fund: \$335,000.00

Attachment 3

ADMINISTRATIVE
AND
FISCAL STANDARDS

For Non-Profit Organizations,

Local Bodies of Government,

And

For-Profit Incorporated Entities

ADMINISTRATIVE STANDARDS

Note: For-Profit contractors are required to adhere to all local, state and federal regulations as applicable to their operations. For-Profit contractors are required to follow audit and reporting requirements set forth in this document.

Board of Directors (as appropriate)

1. The Board shall have a written mission statement approved by the Board of Directors. The Board shall describe the purpose for which the agency provides services.
2. The Board shall approve and review annually the written long-range plan and goals. The long-range plan and goals should describe in general terms the clients that are served and services provided.
3. The Board shall ensure that the agency has current articles of incorporation that meet all of the legal requirements of the governmental jurisdiction in which the contractor is located.
4. The Board shall ensure that the agency has current by laws that are filed with the appropriate local, state, or federal body. At a minimum, the agency by-laws should include:
 - a. Membership (types, qualification, rights, duties);
 - b. Size of Board of Directors;
 - c. Method of selection and removal;
 - d. Duties and responsibilities of officers;
 - e. Committees;
 - f. Quorums;
 - g. Recording of minutes; and
 - h. Method for amending by-laws.
5. The Board shall periodically review the appropriateness of its governing documents and adherence to their specifications.
6. The Board shall ensure that the agency complies with applicable legal requirements and regulations of all governmental and legally authorized agencies under whose authorities it operates. These include, but are not limited to those regarding equal employment

opportunity, workers compensation, unemployment insurance, affirmative action, safety, licensing, etc.

7. The Board shall conduct a periodic, systematic assessment of the agency's effectiveness.
8. Board members shall be residents of the area served by the organization and representative of the social, economic, linguistic, ethnic, and racial target population. The agency shall not employ a person related to a Board member by consanguinity or affinity within the third degree. This includes, but is not limited to, spouse, mother, father, brother, sister, grandparents, aunt, uncle, niece, nephew, first cousins, mother-in-law, father-in-law, brother-in-law or sister-in-law.
9. The Board shall hold meetings as prescribed in the by-laws but not less than four (4) times per year.
10. An agenda shall be developed and followed for all Board meetings.
11. A permanent record shall be kept of all meetings of the Board. Minutes of the meetings of the agency's Board are required in order to accurately record the decisions made and actions taken. These minutes shall include, but not be limited to, meeting date, names of members attending, topic discussed, decisions reached, actions taken, and attachment of any documents referenced. Board minutes shall be signed and approved by an officer of the Board.
12. The Board shall review and approve all aspects of the agency's operation including policy, personnel, budget, fund-raising, etc., including quarterly financial reports.
13. The Board shall determine the amount of capital outlay expenditures and capitalization policy that must receive prior approval for the Board.
14. The Board shall review and approve agency line item budgets and all subsequent budget adjustments.
15. Provisions shall exist for the orientation of new Board members to the Board. This orientation shall consist of, but not be limited to: the organizational goals and objectives, organizations operations, roles and responsibilities of Board members, financial overview of the organization's assets and liabilities, and receipt of the Department's Board Member Guidance.
16. The Board shall review and approve on an annual basis the Board members and agency personnel who will have signature authority.
17. The Board shall make continual and on-going efforts to provide all Board member with training related to their participation on the Board.

Personnel

1. The agency shall have a current and dated organization chart that accurately reflects the staff structure of authority, responsibility and accountability within the agency. The organizational chart must illustrate the relationship of each position or department to all other positions or departments within the agency.
2. The agency shall have written personnel policies and procedures approved and signed by the Boards. All policies and procedures shall be reviewed annually, and any changes, additions, deletions, etc., shall be dated and signed by the Board. Procedures must be in place that allows employees to provide input into changes in agency and personnel policies and procedures.
3. The agency personnel policies and procedures must include, at a minimum:
 - a. Mission of agency;
 - b. American Disabilities Act;
 - c. Annual Report;
 - d. Benefits;
 - e. Disciplinary Procedures;
 - f. Drug Free Workplace;
 - g. Employee Orientation and Annual Agency Training Plan;
 - h. Equal Employment Opportunity Statement;
 - i. Grievance Procedures;
 - j. Hiring/Firing Policies;
 - k. Hours of Work;
 - l. Job Qualifications and Job Descriptions;
 - m. Law Enforcement Records Checks;
 - n. Leave/Holiday Policy;
 - o. Performance Evaluation System;
 - p. Personnel Files;
 - q. Promotion Policies;
 - r. Quality Assurance;
 - s. Salary Policy and Plan;
 - t. Termination/Resignation Procedures.
4. The agency shall distribute a copy of all personnel policies and procedures to all new employees and make them available to all employees.
5. The agency shall maintain current, written job descriptions and job qualifications for all positions (staff, consultants and direct service volunteers) in the agency. Each job description shall include, at a minimum:
 - a. Job title;

- b. Salary range;
 - c. Duties;
 - d. Responsibilities of the positions;
 - e. Required minimum experience;
 - f. Required minimum training;
 - g. Required minimum education.
6. The agency shall maintain a current, accurate and confidential personnel record for each paid and direct service volunteer employee. A personnel record on each employee shall contain, at a minimum;
- a. Job description;
 - b. Initial application/resume;
 - c. Documentation of reference letters;
 - d. Result of employment investigation;
 - e. Law enforcement records check;
 - f. Education/experience required;
 - g. Wage and salary information;
 - h. Job performance evaluation;
 - i. Documentation/verification of all previous and ongoing training (including all component specific training and education);
 - j. Incident reports;
 - k. Commendations or disciplinary actions (if any);

This information must be reliable, accurate and current. All employee records must be kept in a locked file to ensure confidentiality.

Note: All licensed child care facilities; adolescent shelter cares, mentoring programs experiential wilderness program and respite care services must abide by Children, Youth and Families Department regulations governing criminal record checks.

7. The immediate supervisor shall conduct job performance evaluations semi-annually for all new employees and/or at least annually for all current employees. Said evaluation should document the review and results of the evaluation with the employee and be included in the personnel file.
8. The agency shall be headed by an agency director appointed by and responsible only to the Board. The Board shall delegate to the director such authority and responsibility necessary to operate the agency. The director shall be responsible for the daily operation of the agency through decision-making, authorization of expenditures, and the implementation of policies and procedures.

Physical Facilities

The physical facilities must meet all licensing requirements per classification and should be located, constructed, equipped and operated to promote the efficient and effective conduct of the contractor's programs, to protect the health and safety of the persons serviced and the staff to promote the integration of those served into the community, to be accessible to persons served, staff and the community, meet the American's with Disabilities Act (ADA) and the Drug-Free Workplace Act of 1988.

Administrative Recordkeeping

Records and reports (including, but not limited to, fiscal, personnel, program evaluation, management information systems, governance, etc.) should guide the operations, support the assessment and improvement in quality of services, measure and communicate productivity, and reflect the contractor's status. All records should be retained for a minimum of three (3) years. This would be the three prior years in addition to the current year's records.

FISCAL STANDARDS

Compliance

1. The contractor shall comply with all federal and state statutes, rules and regulations. Cost principles, administrative requirements and audit requirements, applicable to federal grants shall apply to state funds. See attached Source Sheet.
2. The contractor shall comply with all aspects of the provision of the contact, including all insurance, bonding and audit and financial reporting requirements.
3. The contractor shall obtain and maintain at all times during the term of this contract a Blanket Bond covering the activities of the contractor in the amount of no less than 25% of the total (cumulative) dollar amount of the current CYFD contract(s).
4. The contractor shall obtain and maintain at all times during the term of this contract a general and professional liability insurance policy issued by an insurance company licensed to do business in the State of New Mexico. The policy shall include liability insurance coverage provided in the amount of at least \$100,000 for damage to or destruction of property arising out of a single occurrence; \$300,000 to any person for any number of claims arising out of a single occurrence for all damages other than property damage; or \$500,000 for all claims arising out of a single occurrence. The policy shall be secured by the contractor within thirty (30) days of the effective date of the current contract.
5. The contractor shall secure and maintain adequate fire and extended hazard insurance on all property in the custody of the contractor, which is furnished or owned by the Department or in which the Department has a financial interest, within thirty (30) days of the effective date of the current agreement.

6. The contractor is responsible to provide Worker's Compensation Insurance for its employees as required by New Mexico State Law.
7. The contractor shall name Children, Youth and Families Department as an "Additional Insured" with the insurance carrier of the contractor's liability insurance. A copy of the contractor's "Certificate of Liability Insurance" proving compliance with all the above insurance requirements must be mailed to the department within thirty days of the contract effective date.

Children, Youth and Families Department
Contract/Audit Unit
PO Drawer 5160
Santa Fe, NM 87502

FISCAL BOOKS OF RECORDS

The contractor must maintain the following books of record:

1. Chart of Accounts
2. General Ledger
3. Cash receipts and Cash Disbursements Journals
4. General Journal of adjusting entries, correcting entries, accrual entries, and cost allocation entries if not provided for in cash journals.
5. Subsidiary ledgers, if applicable to the organization.
6. Capital Outlay Inventory that includes at a minimum:
 - a. Description of property;
 - b. Serial number or other ID number;
 - c. Date of purchase;
 - d. Acquisition cost by funding source(s);
 - e. Location and use of property;
 - f. Disposition data including date and price, if any.
7. Payroll journals and employee earnings records.
8. Fiscal Policy and Procedures that must include:
 - a. Handling of cash/checks;
 - b. Handling of voided checks;
 - c. Authorized check signatures;
 - d. Bank reconciliations;
 - e. Separation of duties;
 - f. Accounting system;

- g. Travel;
- h. Cost allocation method;
- i. Accounting policies for donations.

REPORTS

1. The contractor shall complete in full the State and Federal payroll tax forms in accordance with required time period and shall insure payroll taxes are paid within the required time frame.
2. The contractor shall complete in full and submit the required forms of the State Department of Labor.
3. The contractor shall submit timely program and financial reports to the funding agencies as specified in the contracts.

FINANCIAL STATEMENT

The contractor must prepare the following financial statements:

1. Balance Sheet or Statement of New Assets (for governmental and non-profit agencies);
2. Statement of Revenue and Expenditures or Statement of Activities (for government not for profit agencies) ;
3. Statement of Revenue and Expenditures – Budget to Actual.

RETENTION OF RECORDS

The following are the requirements for the retention of financial records.

1. The contractor shall maintain for three (3) years, (in addition to current year records) detailed accounting and billing records which indicate the date, time, and nature of services rendered, records relating to contract services, and all operating financial documentation which shall be subject to inspection by the Department and if applicable, the State Auditor or their designee.
2. The Department shall have a right to audit billings and related documents both before and after payment. Payments made under a contract between the contractor and the

Department shall not foreclose the right of the Department to recover excessive, illegal payments, and /or payments which are not in accordance with the contract.

3. The contractor shall maintain the funds from a contract **separately** in accurate financial records, books, files, and reports in accordance with generally accepted accounting principles, state and federal laws and regulation, and the requirements of the Departments as described in this Administrative and Fiscal Standards Guidance.
4. The financial management systems established by the contractor and its Boards shall ensure it provides fiscal and budgetary controls as well as sound accounting procedures. A Schedule of Revenues & Expenditures Budget to Actual Comparison for each contract must be prepared and submitted to the Department at the same time as the annual financial audit or financial statement. The Schedule must include the original budget for the fiscal year as approved by the Board, revised budget, actual revenue and expenditures and a variance column.

Audits

NOTE: Audit and financial reporting requirements are applicable to all contractors of Children, Youth and Families Department.

1. Audits for a contractor receiving under \$100,000.00 per year in cumulative Department funds and whose Board has elected to not conduct an audit (a total of all CYFD contracts awarded to the contractor within a fiscal year):
 - a) The contractor shall prepare financial statements that include a Revenue and Expenditure – Budget to Actual Comparison, Balance Sheet or Statement of New Assets and Income Statement or Statement of Activities. The contractor shall disclose the method of accounting used (cash or accrual) to prepare such statements. The Revenues and Expenditures – Budget to Actual Comparison statement must include the original budget for the fiscal year as approved by the Board, revised budget, actual revenue and expenditures and variance column. A cash disbursement and cash receipt journal cannot take the place of the Balance Sheet and Income Statement. These financial statements shall be submitted to the Department’s Contract/Audit Unit within three (3) months of the contractor’s fiscal year end.
2. Audits for a contractor receiving \$100,000.00 to \$250,000.00 per year in cumulative Department funds (a total of all CYFD contracts awarded to the contractor with in a fiscal year):
 - a) The contractor shall have an Independent Auditor’s Report of Agreed-Upon Procedures (AUP) to ensure compliance with contract requirements in accordance with General Accepted Accounting Practice (GAAP). The AUP report shall be

submitted to the Department's Contract/Audit Unit within nine (9) months of the contractor's fiscal year end.

- b) The contractor shall ensure that the selected accounting firm performing the AUP report is rotated every six (6) years (or less if mandated by the State Auditor) with a minimum two-year break. The selected accounting firm shall not have provided non-auditing services within the year being reviewed.
3. Audits for a contractor receiving \$250,000.00 or greater per year in cumulative Department funds (a total of all CYFD contracts awarded to the contractor with in a fiscal year):
 - a) The contractor shall have an Independent Audit Report that conforms to the General Accounting Standards (Yellow Book) as recommended by GAO. This Independent Audit Report shall be submitted to the Department's Contract/Audit Unit within nine (9) months of the contractor's fiscal year end. The contractor must also submit a copy of any Management Letter Comments issued by the Independent Auditor in a separate report.
 - b) The contractor shall ensure that the auditor or auditing firm performing the audit report is rotated every six (6) years (or less if mandated by the State Auditor) with a minimum two year break. The selected auditor shall not have provided non-auditing services within the year being audited.
 4. Audit for an contractor receiving over \$500,000.00 per year in cumulative Federal funds (a total of all contracts awarded to the contractor with in a fiscal year) the contractor must receive an audit as required by the U.S. Office of Management and Budget, Circular A-133 Audits of States, Local Governments and Non-Profit Organizations. The contractor must also submit a copy of any Management Letter Comments issued by the Independent Auditor in a separate report.
 - a) The Contractor must submit one copy of their audited financial statements within nine (9) months of their fiscal year end to the Agency's Contract/Audit Unit. The Contractor must also submit a copy of the Management Letter Comments issued by the Independent Auditor in a separate report.
 - b) The contractor shall ensure that the auditor or auditing firm performing the audit report is rotated every six (6) years (or less if mandated by the State Auditor) with a minimum two-year break. The selected auditor shall not have provided non-auditing services within the year being audited.
 5. Financial Statements, AUP and Audits must be mailed to:

Children, Youth and Families Department

Contract/Audit Unit
P.O. Box 5160
Santa Fe, NM 87502

SOURCE SHEET

ADMINISTRATIVE REQUIREMENTS

Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments; also known as the Common Rule.

OMB Circular A-110, Grants and Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations.

Cost Principles

OMB Circular A-87, Cost Principles for State and Local Governments.

OMB Circular A-122, Cost Principles for Non-Profit Organizations.

FASB and AICPA Statements and Professional Pronouncements.

AUDITS

OMB Circular A-133 Audits of States, Local Governments and Non-Profit Organizations.

OMB Compliance Supplement for Audits of States, Local Governments and Non-Profit Organizations.

U.S. General Accounting Office, Government Auditing Standards, (The Yellow Book, current revision)

FASB and AICPA Statements and Professional Pronouncements.