

MEMORANDUM OF UNDERSTANDING
Between the
INDIANA STATE BUDGET AGENCY
and the
INDIANA DEPARTMENT OF HOMELAND SECURITY

Contract #000000000000000000044757

This Memorandum of Understanding (“MOU”) is entered into by and between the Indiana Department of Homeland Security (“IDHS”) and the Indiana State Budget Agency (“SBA”). In consideration of those mutual undertakings, the parties agree as follows:

WHEREAS, SBA, an agency of the Office of Management and Budget (“OMB”), is designated by OMB to accept and administer funds from the federal Coronavirus Aid, Relief and Economic Security (CARES) Act, Pub.L. 116–136; and

WHEREAS, IDHS has authority under Indiana Code § 10-19-3-3 to plan for and coordinate the State’s response and recovery from an emergency or disaster situation; and

WHEREAS, the parties enter into this MOU to memorialize their understanding of the mutual advantages of this cooperative relationship.

NOW, THEREFORE, the parties agree to the terms and conditions set forth below:

I. Purpose

The purpose of this MOU is to memorialize an agreement to reimburse IDHS for necessary expenditures related to the State’s response to the COVID-19 public health emergency, as more fully set forth in Attachment A, (the “Program”) and provide guidance to IDHS for the purpose of complying with federal requirements under 2 C.F.R 200.

II. Grant Information

- a) CFDA number and name: **21.019**
- b) Federal Award Name: **Coronavirus Relief Fund (“CRF”)**
- c) Federal Award Identification Number: **N/A**
- d) Federal Award Date: **March 27, 2020**
- e) Name of Federal Agency: **U.S. Treasury**
- f) Total Amount of Funds obligated to the sub state agency: **\$734,508.00**
- g) Period of time sub state agency can obligate funds: start and end date. **The CRF funds may be used to cover expenditures that were incurred between March 1, 2020, and December 30, 2020.**
- h) Period of time to sub state agency can liquidate funds: start and end date: **The CRF funds may be used to cover expenditures that were incurred by December 30, 2020.**

Liquidation period, although not defined, is expected to be no later than 90 days after the close of the calendar year.

- i) Requirements imposed on the sub-state agency so that the award is used in accordance with Federal statutes, regulations and the terms and conditions of the award. **The federal funds are considered federal financial assistance subject to the Single Audit Act of (31 U.S.C. §§ 7501-7507) and the related provisions of the Uniform Grant Guidance; 2 C.F.R. § 200.303 regarding internal controls, 2 C.F. R. § § 200.300 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements. In addition, guidance from the Department of Treasury.**
- j) Indirect cost rate or cost allocation that can be charged to the federal grant: **None at this time.**
- k) Match requirements: **None.**

III. Term

The MOU shall be in effect from June 15, 2020, through January 31, 2021.

When the Director of the SBA makes a written determination that funds are not appropriated or otherwise available to support continuation of performance of this MOU, the MOU shall be canceled. A determination by the Director of the SBA that funds are not appropriated or otherwise available to support continuation of performance shall be final and conclusive.

IV. Obligations of the Parties

The parties agree to the following obligations under this MOU:

1. SBA agrees to provide IDHS from the CARES Act an amount not to exceed the amount listed in Section II(f), which may be amended from time to time. IDHS agrees to return to SBA any unused funds.
2. IDHS will follow federal expenditure procedures as outlined in the State Board of Accounts manual.
3. IDHS acknowledges that it is a Sub-State Agency as that term is used in the State Board of Accounts manual.
4. IDHS will administer the Program in accordance with federal laws and guidance of the CARES Act, US Treasury guidance and policies, OMB and SBA policies and procedures, State Board of Accounts guidance on administration and tracking of COVID-19 funds, and any policies or procedures implemented by IDHS for administration of the program. IDHS's responsibilities to administer the Program include:
 - a. Provide communications and monthly reports to the Director of the OMB and the Director of SBA regarding the status of the Program, including a detailed breakdown of the expenditures reimbursed under the Program and an explanation of why those expenditures were necessary to respond to the COVID-19 public health emergency;
 - b. Cooperate with any audit regarding use of Program funds by State Board of Accounts or as otherwise required under the CARES Act or other federal law.
5. SBA will assist IDHS as necessary with the administration of the Program.

V. Records Retention

IDHS agrees to maintain records to support compliance with subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)). This may include, but is not limited to, copies of the following:

1. general ledger and subsidiary ledgers used to account for (a) the receipt of Coronavirus Relief Fund payments and (b) the disbursements from such payments to meet eligible expenses related to the public health emergency due to COVID-19;
2. budget records for 2019 and 2020;
3. payroll, time records, human resource records to support costs incurred for payroll expenses related to addressing the public health emergency due to COVID-19;
4. receipts of purchases made related to addressing the public health emergency due to COVID-19;
5. contracts and subcontracts entered into using Coronavirus Relief Fund payments and all documents related to such contracts;
6. grant agreements and grant subaward agreements entered into using Coronavirus Relief Fund payments and all documents related to such awards;
7. all documentation of reports, audits, and other monitoring of contractors, including subcontractors, and grant recipient and subrecipients;
8. all documentation supporting the performance outcomes of contracts, subcontracts, grant awards, and grant recipient subawards;
9. all internal and external email/electronic communications related to use of Coronavirus Relief Fund payments; and
10. all investigative files and inquiry reports involving Coronavirus Relief Fund payments.

IDHS will maintain records for a period of five (5) years after final payment is made using Coronavirus Relief Fund monies. These record retention requirements are applicable to all prime recipients and their grantees and subgrant recipients, contractors, and other levels of government that received transfers of Coronavirus Relief Fund payments from prime recipients.

VI. SEFA Reporting

IDHS will identify Emergency Acts expenditures separately on the IDHS Schedules of Expenditures of Federal Awards (SEFA).

VII. Modifications

The parties may modify this MOU by a written, mutual, signed amendment.

VIII. Notices

Any notice required or permitted to be given under this MOU shall be sent to the following:

State Budget Agency
Attn: Lisa Acobert

State House Room 212
200 W. Washington Street
Indianapolis, IN 46204
LiAcobert@sba.IN.gov

Indiana Department of Homeland Security
Attn: Adam Thiemann, CFO
302 West Washington Street, Room E208
Indianapolis, Indiana 46204
adthiemann@dhs.in.gov

IX. Termination or Suspension

This MOU may be terminated or suspended by either party if the other party has failed to comply with the terms of this MOU, or for any reason if such termination is in the best interest of the terminating agency, upon thirty (30) days written notice. The notice of termination or suspension shall state the reasons for termination or suspension. Regardless of the reason for termination or suspension, the parties will be compensated for services properly rendered prior to termination or suspension of this MOU.

X. Entire Agreement

This MOU constitutes the entire agreement of the parties and may only be amended by the written mutual consent of the parties.

XI. Non-Collusion and Acceptance

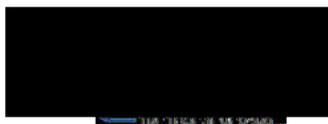
The undersigned attests, subject to the penalties for perjury, that he/she is the agreeing party, or that he/she is the representative, agent, member or officer of the agreeing party, that he/she has not, nor has any other member, employee, representative, agent or officer of the division, firm, company, corporation or partnership represented by him/her, directly or indirectly, to the best of his/her knowledge, entered into or offered to enter into any combination, collusion or agreement to receive or pay, and that he/she has not received or paid, any sum of money or other consideration for the execution of this MOU other than that which appears on the face of this MOU.

In Witness Whereof, the State Budget Agency and the Indiana Department of Homeland Security have, through their duly authorized representatives, entered into this MOU. The parties, having read and understood the foregoing terms of this MOU, do by their respective signatures dated below agree to the terms thereof.

State Budget Agency



Indiana Department of Homeland Security



Title: State Budget Director

Title: General Counsel

Date: 8/4/2020 | 13:39 EDT

Date: 8/5/2020 | 08:28 EDT

Amendment 1

MEMORANDUM OF UNDERSTANDING Between the INDIANA STATE BUDGET AGENCY and the INDIANA DEPARTMENT OF HOMELAND SECURITY

This is an Amendment to the existing Memorandum of Understanding entered into by and between the **Indiana State Budget Agency** (hereinafter referred to as SBA) and the **Indiana Department of Homeland Security** (hereinafter referred to as IDHS) approved by the last State signatory on **August 5, 2020**.

In consideration of the mutual undertakings and covenants hereinafter set forth, the parties agree as follows:

A. Pursuant to Section V of the MOU, Section II(f) is amended as follows:

II. Grant Information

- a) CFDA number and name: **21.019**
- b) Federal Award Name: **Coronavirus Relief Fund ("CRF")**
- c) Federal Award Identification Number: **N/A**
- d) Federal Award Date: **March 27, 2020**
- e) Name of Federal Agency: **U.S. Treasury**
- f) Total Amount of Funds obligated to the sub state agency: **\$734,508.00 for Attachment A, \$400,000 for Attachment B.**
- g) Period of time sub state agency can obligate funds: start and end date. **The CRF funds may be used to cover expenditures that were incurred between March 1, 2020, and December 30, 2020.**
- h) Period of time to sub state agency can liquidate funds: start and end date: **The CRF funds may be used to cover expenditures that were incurred by December 30, 2020. Liquidation period, although not defined, is expected to be no later than 90 days after the close of the calendar year.**
- i) Requirements imposed on the sub-state agency so that the award is used in accordance with Federal statutes, regulations and the terms and conditions of the award. **The federal funds are considered federal financial assistance subject to the Single Audit Act of (31 U.S.C. §§**

7501-7507) and the related provisions of the Uniform Grant Guidance; 2 C.F.R. § 200.303 regarding internal controls, 2 C.F. R. § § 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements. In addition, guidance from the Department of Treasury.

- j) Indirect cost rate or cost allocation that can be charged to the federal grant:
None at this time.
- k) Match requirements: **None.**
- l) Reporting requirements:

IDHS must encumber all contractual and grant agreement amounts spent with Coronavirus Relief Funds in PeopleSoft, preferably in the IDHS Department of Treasury PeopleSoft Fund. Where amounts are encumbered outside of the IDHS Department of Treasury PeopleSoft Fund and transferred to the Coronavirus Relief Fund via journal entry, IDHS must attach a spreadsheet with Vendor and PO details to the journal entry so that OMB/SBA can comply with Department of Treasury Reporting Requirements.

(All contracts, grants, loans, transfers to other government entities, or direct payments greater than or equal to \$50,000 must be disclosed by OMB/SBA in the Department of Treasury's GrantSolutions portal within 10 calendar days of the end of each quarter until October 20, 2021.)

IDHS shall provide a list of all subrecipients as defined in 2 CFR 200.330 and the amount of the award as part of IDHS's monthly report.

IDHS should inquire with its CRF vendors if they are registered in SAM and if they have a DUNS number. If DUNS numbers are received, these should be forwarded to OMB/SBA as part of IDHS's monthly report.

- B. Pursuant to Section V of the MOU, Attachment B attached to this Amendment 1 is hereby incorporated into the MOU as Attachment B.

All other matters previously agreed to and set forth in the original Memorandum of Understanding and not affected by this Amendment shall remain in full force and effect. The parties having read and understanding the foregoing terms of the Memorandum of Understanding Amendment do by their respective signatures dated below agree to the terms thereof.

Non-Collusion and Acceptance

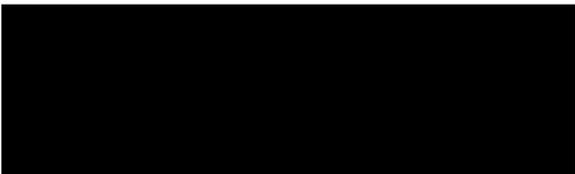
The undersigned attests, subject to the penalties for perjury, that he/she is the agreeing party, or that he/she is the representative, agent, member or officer of the agreeing party, that he/she has

not, nor has any other member, employee, representative, agent or officer of the division, firm, company, corporation or partnership represented by him/her, directly or indirectly, to the best of his/her knowledge, entered into or offered to enter into any combination, collusion or agreement to receive or pay, and that he/she has not received or paid, any sum of money or other consideration for the execution of this Agreement other than that which appears on the face of this Agreement.

In Witness Whereof, SBA and IDHS have, through duly authorized representatives, entered into this MOU. The parties having read and understand the foregoing terms of this MOU, do by their signatures and names hereby agree to the terms thereof.



Jonathan Whitham, General Counsel
Indiana Department of Homeland Security



Zachary Q. Jackson, Director
State Budget Agency

DATE: 10-2-20

DATE: 10/5/2020

ATTACHMENT A

The State Emergency Operations Center (SEOC) was activated to a Level 1 at the beginning of March in support of the state's response against COVID-19. The SEOC has functioned as a coordination center for subject matter experts and key organization personnel who facilitate an effective, direct and coordinated response to the needs of the citizens of Indiana. For this specific incident, IDHS has been largely focused on supporting the Indiana State Department of Health in the areas of logistical support, communication, and acquisition of medical and protective supplies. IDHS' expenses fall into the following categories: Unforeseen payroll and logistics expenses, expenses for acquisition and distribution of medical and protective supplies, expenses for assistance to other state agencies and locals, operating expenses of the SEOC.

Attachment B

This amendment is to cover the cost of utilizing a contractor, DCMC Partners, to assist state and local government units to apply for FEMA assistance with COVID-related expenses. The contractor shall provide personnel as directed by the State to work with state and local government agencies to assist with the FEMA application and reimbursement process COVID-19 related expenses. Specifically, the contractor shall provide technical expertise, advice, and support to state and local governments and organizations as they work to identify, obtain, and retain funding and reimbursement related to COVID-19. The Contractor shall help the State think through its pandemic response and recovery requirements, identifying and filling gaps, identifying and leveraging outside resources where necessary to support those needs, and finding ways to minimize the time it will take to secure those resources.

Amendment 2

MEMORANDUM OF UNDERSTANDING
Between the
INDIANA STATE BUDGET AGENCY
and the
INDIANA DEPARTMENT OF HOMELAND SECURITY

This is an Amendment to the existing Memorandum of Understanding entered into by and between the **Indiana State Budget Agency** (hereinafter referred to as SBA) and the **Indiana Department of Homeland Security** (hereinafter referred to as IDHS) approved by the last State signatory on **August 5, 2020**.

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II. Grant Information

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- b) Federal Award Name: **Coronavirus Relief Fund (“CRF”)**
- c) Federal Award Identification Number: **N/A**
- d) Federal Award Date: **March 27, 2020**
- e) Name of Federal Agency: **U.S. Treasury**
- f) Total Amount of Funds obligated to the sub state agency: **\$734,508.00 for Attachment A, \$1,200,000 for Attachment B.**
- g) Period of time sub state agency can obligate funds: start and end date. **The CRF funds may be used to cover expenditures that were incurred between March 1, 2020, and December 30, 2020.**
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- i) Requirements imposed on the sub-state agency so that the award is used in accordance with Federal statutes, regulations and the terms and conditions of the award. **The federal funds are considered federal financial assistance subject to the Single Audit Act of (31 U.S.C. §§**

7501-7507) and the related provisions of the Uniform Grant Guidance; 2 C.F.R. § 200.303 regarding internal controls, 2 C.F. R. § 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements. In addition, guidance from the Department of Treasury.

- j) Indirect cost rate or cost allocation that can be charged to the federal grant:
None at this time.
- k) Match requirements: **None.**
- l) Reporting requirements:

IDHS must encumber all contractual and grant agreement amounts spent with Coronavirus Relief Funds in PeopleSoft, preferably in the IDHS Department of Treasury PeopleSoft Fund. Where amounts are encumbered outside of the IDHS Department of Treasury PeopleSoft Fund and transferred to the Coronavirus Relief Fund via journal entry, IDHS must attach a spreadsheet with Vendor and PO details to the journal entry so that OMB/SBA can comply with Department of Treasury Reporting Requirements.

(All contracts, grants, loans, transfers to other government entities, or direct payments greater than or equal to \$50,000 must be disclosed by OMB/SBA in the Department of Treasury's GrantSolutions portal within 10 calendar days of the end of each quarter until October 20, 2021.)

IDHS shall provide a list of all subrecipients as defined in 2 CFR 200.330 and the amount of the award as part of IDHS's monthly report.

IDHS should inquire with its CRF vendors if they are registered in SAM and if they have a DUNS number. If DUNS numbers are received, these should be forwarded to OMB/SBA as part of IDHS's monthly report.

All other matters previously agreed to and set forth in the original Memorandum of Understanding and not affected by this Amendment shall remain in full force and effect. The parties having read and understanding the foregoing terms of the Memorandum of Understanding Amendment do by their respective signatures dated below agree to the terms thereof.

Non-Collusion and Acceptance

The undersigned attests, subject to the penalties for perjury, that he/she is the agreeing party, or that he/she is the representative, agent, member or officer of the agreeing party, that he/she has not, nor has any other member, employee, representative, agent or officer of the division, firm, company, corporation or partnership represented by him/her, directly or indirectly, to the best of his/her knowledge, entered into or offered to enter into any combination, collusion or agreement to receive or pay, and that he/she has not received or paid, any sum of money or other

consideration for the execution of this Agreement other than that which appears on the face of this Agreement.

In Witness Whereof, SBA and IDHS have, through duly authorized representatives, entered into this MOU. The parties having read and understand the foregoing terms of this MOU, do by their respective signatures dated below hereby agree to the terms thereof.



Jonathan Whitham, General Counsel
Indiana Department of Homeland Security



Zachary Q. Jackson, Director
State Budget Agency

DATE: November 11, 2020

DATE: 11/13/2020

Amendment 4

**MEMORANDUM OF UNDERSTANDING
Between the
INDIANA STATE BUDGET AGENCY
and the
INDIANA DEPARTMENT OF HOMELAND SECURITY**

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- c) Federal Award Identification Number: **N/A**
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- j) Indirect cost rate or cost allocation that can be charged to the federal grant:
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- k) Match requirements: **None.**
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Jonathan Whitham, General Counsel
Indiana Department of Homeland Security



Zachary Q. Jackson, Director
State Budget Agency

DATE: 6-29-21

DATE: 6/29/2021