

**CABARRUS
HEALTH
ALLIANCE**

Board of Health Meeting

October 17, 2023

The Public Health
 Authority of Cabarrus
 County Board Meeting
 Agenda

October 17, 2023
 5:30 pm

A. CALL TO ORDER	Chairperson Lara Pons, MD
B. <u>ADOPTION OF THE AGENDA</u> B1. October 17, 2023 Agenda, <i>Motion</i>	Chairperson Lara Pons, MD
C. <u>APPROVAL OF THE MINUTES</u> C1. September 19, 2023 Minutes , <i>Motion</i>	Chairperson Lara Pons, MD
D. <u>SPECIAL PRESENTATIONS</u> North Carolina Public Health Association Awards & Recognition	Erin Shoe, Health Director
E. <u>INFORMAL PUBLIC COMMENTS</u>	Chairperson Lara Pons, MD
F. <u>REPORTS</u> F1. Communicable Disease Annual Report F2. 5 for 5 Division Report: School Health F3. 5 for 5 Division Report: Dental F4. Finance Committee • Financial Summary Report • Snapshot Report F5. Symposium Report	Tamara Lunsford-Key, Communicable Disease & Adult Health Director Tammy Alexander, School Health Director Dr. Elly Steel, Dental Program Director Sue Yates, Chief Financial Officer Erin Shoe, Health Director
G. <u>CONSENT AGENDA</u>, <i>Motion</i> G1. Budget Revisions G2. Finance Policies	Sue Yates, Chief Financial Officer Sue Yates, Chief Financial Officer
H. <u>BUSINESS AGENDA</u> H1. Longevity Pay , <i>Motion</i> H2. Mission, Vision, Values , <i>Motion</i>	Erin Shoe, Health Director Geraldine Gardner, Executive Director, Centralina Regional Council
I. <u>ANNOUNCEMENTS</u>	Chairperson Lara Pons, MD
J. <u>MOTION TO ADJOURN</u>, <i>Motion</i>	Chairperson Lara Pons, MD



C. APPROVAL OF THE MINUTES

Chairperson Lara Pons, MD

September 19, 2023 Meeting Minutes



D. SPECIAL PRESENTATIONS

*Erin Shoe, MPH
Health Director*



E. INFORMAL PUBLIC COMMENTS

Chairperson Lara Pons, MD



Committee Reports

F1. Communicable Disease Report

Tamara Lunsford-Key, Communicable Disease & Adult Health Director

F2. School Health

Tammy Alexander, School Health Director

F3. Dental

Dr. Elly Steel, Dental Program Director

F4. Finance & Sustainability

Sue Yates, Chief Financial Officer

F5. Symposium Report

Erin Shoe, Health Director

F. REPORTS



F1. Communicable Disease Report

*Tamara Lunsford-Key, MPH,
BSN, RN*



Cabarrus Health Alliance Communicable Disease Report

Annual Report

Cabarrus Health Alliance Board of Health



Presented by: Tamara Lunsford-Key MPH, BSN, RN
Megan Easterday, M.D.



2022 Annual Report

- **Geographic Mobility Pattern**
- **Food & Waterborne**
 - **Cryptosporidiosis and Cyclosporiasis**
- **Vaccine Preventable**
 - **Haemophilus Influenzae Disease, Type b**
- **Direct Contact and Respiratory**
- **Vector-borne and Zoonotic**
- **Sexually Transmitted and Bloodborne**
 - **Syphilis**
 - **Newly Acquired AIDS Diagnosis**
- **COVID Vaccine Efforts**



Cabarrus County Geographic Mobility Pattern (2020-2021)

RACE	CATEGORIES	GEOGRAPHIC MOBILITY (2020)	TOTAL POPULATION (2020)	GEOGRAPHIC MOBILITY (2021)	TOTAL POPULATION (2021)	% CHANGE IN POPULATION (2020- 2021)
White	Moved From Different County	4.6%	144717	4.1%	148071	+ 2.3%
	Moved From Different State	1.9%		1.8%		
	Moved From Abroad	0.1%		0.1%		
Black/ African American	Moved From Different County	6.3%	39137	5.8%	42473	+ 8.5%
	Moved From Different State	3.1%		2.6%		
	Moved From Abroad	0.2%		0.2%		
Hispanic/ Latino	Moved From Different County	2.6%	21995	2.7%	23935	8.8%
	Moved From Different State	1.6%		3.1%		
	Moved From Abroad	0.5%		0.3%		



ANNUAL CD REPORT (old format)

Selected *Confirmed Reportable Diseases* for Cabarrus County

Disease	2016	2017	2018	2019	2020
Campylobacter	7	9	17	6	11
Carbapenem-resistant Enterobacteriaceae (CRE)	n/a	0	0	3	6
Chlamydia	919	976	1134	1226	1193
Cryptosporidiosis	3	0	1	1	0
E. Coli, Shiga Toxin	0	1	2	0	0
Covid - 19	0	0	0	0	12129
Gonorrhea	249	259	321	329	426
Hemophilus Influenza	4	3	1	2	2
Hepatitis A	0	0	3	3	1
Hepatitis B, acute	1	2	6	5	3
Hepatitis B, carrier	2	11	4	10	10
Hepatitis C, acute	2	0	1	2	1
Hepatitis C, chronic	n/a	n/a	124	107	75
HIV (newly diagnosed)	26	16	15	21	14
AIDS (newly diagnosed)	12	4	2	3	0
Influenza, adult death	0	4	7	8	3
Influenza, pediatric death	1	0	0	0	0
Legionellosis	0	3	3	0	0
Listeriosis	0	0	2	1	0
Lyme Disease	0	3	0	2	1
Malaria	1	1	2	1	1
NGU	8	16	9	18	13
Pneumococcal Meningitis	1	0	1	1	0
PID	0	0	1	0	0
Salmonellosis	45	42	52	37	44
Shigellosis	0	2	13	2	3
Streptococcal Infection Group A	8	8	9	8	13
Syphilis	15	20	40	51	53
Tuberculosis	3	10	2	3	3
Typhoid Fever	0	0	0	1	0
Vibrio	0	0	1	0	1
Whooping Cough (Pertussis)	0	1	0	2	1
Zika	2	0	1	0	0
Total Cases	1301	1390	1774	1853	14007



Food & Waterborne

Disease	2017	2018	2019	2020	2021	2022	Change from previous year	N.C (2022)	U.S (2021)
Campylobacter	7.7	11.8	7.9	8.4	9.1	7.4	↓	17.7	15.9
Cryptosporidiosis	0.0	1.4	0.5	0.9	0.4	2.6	↑	3.5	2.1
Cyclosporiasis	0.0	0.0	0.0	0.0	1.3	2.6	↑	1.3	0.6
E. coli, Shiga toxin-producing	1.9	1.9	0.5	0.9	2.2	1.3	↓	4.4	3.1
Hepatitis A	0.0	1.4	1.4	0.4	15.1	1.3	↓	1	1.7
Legionellosis	1.4	1.4	0.0	0.0	0.9	0.4	↓	1.6	2.1
Listeriosis	0.0	0.9	0.5	0.0	0.0	0.0	→	0.4	0.2
Salmonellosis	25.6	28.4	22.2	25.2	25.5	22.5	↓	23	11.4
Shigellosis	1.0	6.6	2.8	1.8	2.2	3.0	↑	3.3	2.4
Typhoid, Acute	0.0	0.0	0.5	0.0	0.0	0.0	→	0	*

*Rates per 100,000 population
Data prepared by CHA Epidemiology Team



Cryptosporidiosis and Cyclosporiasis: Protozoan

Public health significance

- Usually spread by fecal-oral transmission
- Capable of causing large waterborne outbreaks
- Thrives in contaminated recreational or drinking water, can be found on contaminated fresh fruits and vegetables
- Resistant to chlorination
- Can be serious in immunocompromised individuals

Investigation and surveillance

- No trends or links found between individual cases in Cabarrus County
- Age range 19 years to 76 years old
- A commonality found was around the consumption of raw fruits and vegetables

Recommended Public Health Action

- Incorporate education around risk factors related to travel and recreation activities involving water, especially for those traveling internationally
- Campaign to increase awareness around the importance of washing fresh produce before consumption



Vaccine Preventable

** excluding COVID-19

Disease	2017	2018	2019	2020	2021	2022	Change from previous year	N.C (2022)	U.S (2021)
Hemophilus Influenzae, Invasive Disease	1.4	0.5	0.9	0.9	1.3	2.2	↑	2	0.1
Influenza Death	2.4	3.3	3.2	1.3	0.0	1.3	↑	1.7	10.5
Pertussis (whooping cough)	1.0	0.9	1.4	0.4	0.0	0.4	↑	0.4	0.5



Haemophilus Influenzae Serotype b (Hib): Bacterium

Public health significance

- Incidence of Hib has declined 99% since the pre-vaccine era.
- Before vaccines (1st vaccine 1985) Hib was the most common cause of bacterial meningitis. It can also cause bacteremia and pneumonia
- Person to person transmission by respiratory droplets
- Does not persist long in the environment
- Youngest and oldest ages have elevated risk

Investigation and surveillance

- 69% of the cases were >60 years old. Commonalties found were chronic respiratory diseases such as COPD and cancer diagnoses

Recommended Public Health Action

- Continue to place resources in programs to prevent chronic medical conditions such as COPD and hypertension
- Collaborate with the Regional Infection Prevention Team to address barriers to good hand hygiene in Long-term Care Facilities



Vector-borne & Zoonotic



Disease	2017	2018	2019	2020	2021	2022	Change from previous year	N.C (2022)	U.S (2021)
Malaria	0.5	0.9	0.5	0.4	0.0	0.0	➡	0.4	0.3
Lyme Disease	1.9	0.5	1.8	0.9	0.4	0.4	➡	2.6	4.9

*Rates per 100,000 population
Data prepared by CHA Epidemiology Team



Direct Contact & Respiratory

Disease	2017	2018	2019	2020	2021	2022	Change from previous year	N.C (2022)	U.S (2021)
Streptococcal infections, Group A invasive	3.4	4.3	3.7	5.8	3.9	3.0	↓	4.2	6
Tuberculosis	4.8	0.9	1.4	1.3	1.7	1.7	→	1.5	1.9



Sexually Transmitted & Bloodborne

	2017	2018	2019	2020	2021	2022	Change from previous year	N.C (2022)	U.S (2021)
AIDS	2.4	1.2	1.7	2.7	0.8	6.4	↑	5.7	5.7
Chlamydia	471.5	536.7	566.2	528.3	560.8	545.7	↓	612.9	582.7
Gonorrhea	123.7	154.1	150.7	176.7	192.4	207.1	↑	254.6	252
Hep B, Acute	1.4	2.4	2.3	1.3	0.9	0.0	↓	1	0.6
Hep B, Chronic	9.2	7.1	9.7	7.5	7.4	8.6	↑	10.4	5.9
Hep C, Acute	0.5	0.5	0.9	0.4	0.0	0.0	→	0.7	1.6
Hep C, Chronic	109.7	75.2	67.9	52.7	47.6	46.3	↓	83.6	39.8
HIV	6.8	6.6	8.8	5.8	10.4	11.7	↑	13.1	12.7
Nongonococcal Urethritis (NGU)	7.7	5.2	8.3	5.8	0.9	0.0	↓	0	*
Pelvic Inflammatory Disease (PID)	0.0	0.5	0.0	0.0	0.4	0.0	↓	0	*
Syphilis (Early)	5.9	4.8	5.1	6.7	7.4	11.4	↑	16	53

*STI statistics obtained from the 2022 quarterly North Carolina HIV/STD Surveillance Report compiled by the NC DPH HIV/STD Surveillance Unit: <https://epi.dph.ncdhhs.gov/cd/stds/figures/2022Quarter-4-Report.pdf>

*Rates per 100,000 population



Syphilis: Spirochete

Public health significance

- Sexually transmitted
- Mimics other diseases, easy to misdiagnose
- Diagnosed in stages and without treatment an individual will progress through the stages
- Without treatment, symptoms will still resolve.

Investigation and surveillance

- 67% of cases (probable and confirmed) were between 24-45 years old
- 84% of cases (probable and confirmed) identified as male
- 84% of cases (probable and confirmed) identify as Black or African American.

Recommended Public Health Action

- Identify areas for community testing based on data, use of the community mobile unit
- Create marketing tools specific to the higher risk population
- Educate private providers about the rates for Cabarrus County and the importance of having syphilis testing as a part of routine visits



AIDS: Most severe stage of HIV

Public health significance

- Life threatening immunodeficiency disease
- Why people living with HIV may develop opportunistic infections
 - they may not know they have HIV
 - they may not be on HIV treatment, or
 - their HIV treatment may not be working properly

Investigation and surveillance

- Investigation is done by the Regional Disease Intervention Specialist. Information does not come to the Local Health Department for individual cases pertaining to HIV or AIDS.

Recommended Public Health Action

- Educate private providers about the rates for Cabarrus County and the importance of early referral to an infectious disease provider for all newly diagnosed persons living with HIV
- Create a plan to educate private providers about the importance of PrEP and increase comfortability in providers prescribing PrEP for their patients.



COVID Vaccine Efforts

COVID Integration Team

- Education given to Providers and Nurses in CHA clinical areas.
- Education provided to patients and parents on the importance of COVID vaccines
- Administration of COVID vaccines in clinical areas and dental by the COVID Integration Team
- Strike teams at congregate living facilities (ex. Cabarrus County Jail and Behavioral Health facilities)

SUCCESSSES

- COVID Integration Team dissolved and COVID vaccines have been integrated into normal clinical operations.
- Community Mobile Clinic Program implementation-COVID vaccines offered at community events



THANK YOU!





F2. School Health

*Tammy Alexander, School
Health Director*

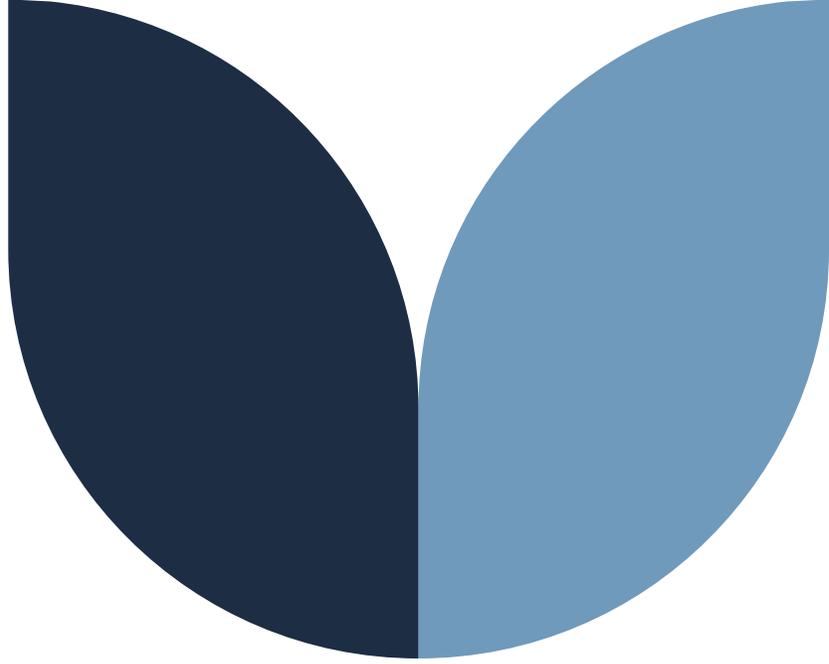


School Health

Departmental Highlights

October 17, 2023

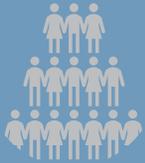
Tammy S. Alexander, MSN, RN, NCSN



CABARRUS
HEALTH
ALLIANCE



School Health Staff



1 Director
2 Assistant Directors
2 School Nurse Supervisors
49 School Nurses
6 PRN Nurses
4 Care Managers
1 Administrative Assistant
• 65 Total Staff



Education Level of Nurses

7 MSN or other Master's Degree
38 BSN
18 ADN



Nationally Certified School Nurses (NCSN)

20 NCSN
37%



Care Managers

4 MOA/CNAs
Supporting newest school nurses and at schools with largest enrollments or highest health room volume



Workforce Development

Formalized Preceptor Program

Supporting first and second year School Nurses

Led by 3 Lead Nurses and 7 experienced School Nurses

Training

Defined Roles and Responsibilities

New RN Grad Residency

First time position

Filled with a new grad RN with 10 years of experience as an LPN

Growing Future School Nurses

23 School Nurses are hosting students from UNC Charlotte, Cabarrus College of Health Sciences, and Northeastern University





School Health by the Numbers



2022-2023

Total visits to the nurse=
128,874

Students who returned to
class=123,523

Students who were sent
home= 5,244

911 calls= 107



August 2023- October 1, 2023

Total visits documented in
EMR= 16,991

9,863 unduplicated
students (24.5% of total
student population)

5,521 student hours spent
with the school nurse

911 calls= 26



Chronic Conditions

Individual students with one
or more health condition=
15,117

Medications entered into
EMR= 1080



Are there factors that
influence how often a
student visits the health
room?

- Frequency reports
- Chronic conditions
- Tardiness and absenteeism
- In-school and out of school suspension
- Single parent households
- Neighborhoods





Factors impacting School Health

- Large enrollment numbers
- Increased complexity in health needs for students
- Increased number of students with mental or behavioral health needs
- SDOH impacting families
- Increased numbers of families new to our state and country
- Transient status of today's society
- School staff who are stretched thin in their own roles





What can you do for School Health?

1. We would like to maintain the Medical Office Assistants in future years and will be asking for those in our FY 2025 budget.
2. A study is needed to assess appropriate and safe staffing of school nurses. The National Association of School Nurses recommends that factors such as school size, acuity of student needs, and community characteristics be considered when determining if more than one school nurse is needed to meet the needs of a school's population.
3. We welcome ideas and suggestions on ways to fortify and strengthen the services we provide to our community.





F3. Dental

*Dr. Elly Steel, Dental Program
Director*



Dental Health

Board of Health Update

October 17, 2023





Dental Health Snapshot

FY24 Dental Division Budget: \$6,065,862

FY 23 Revenue

\$4,800,205

FY 23 Expenses

\$4,015,567

FY 2023 Achievements

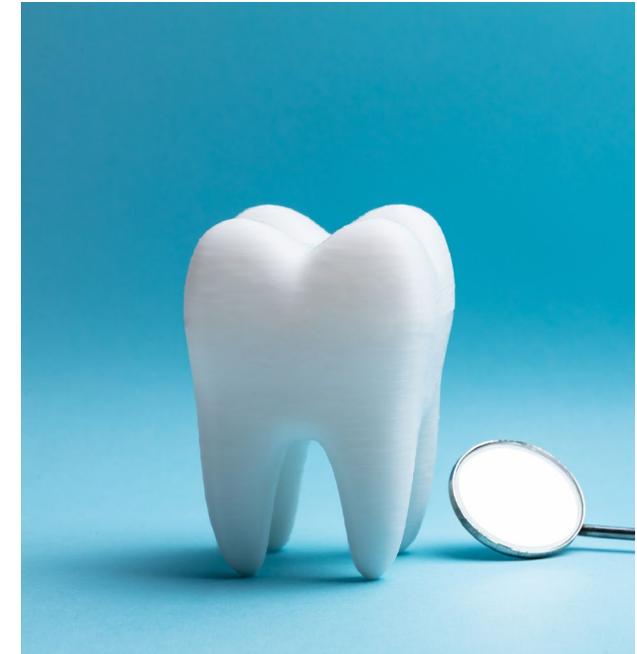
Automated
patient
reminder system
- Lighthouse

Equipment and
vendor changes

FY 2024 Goals

Technology
optimization

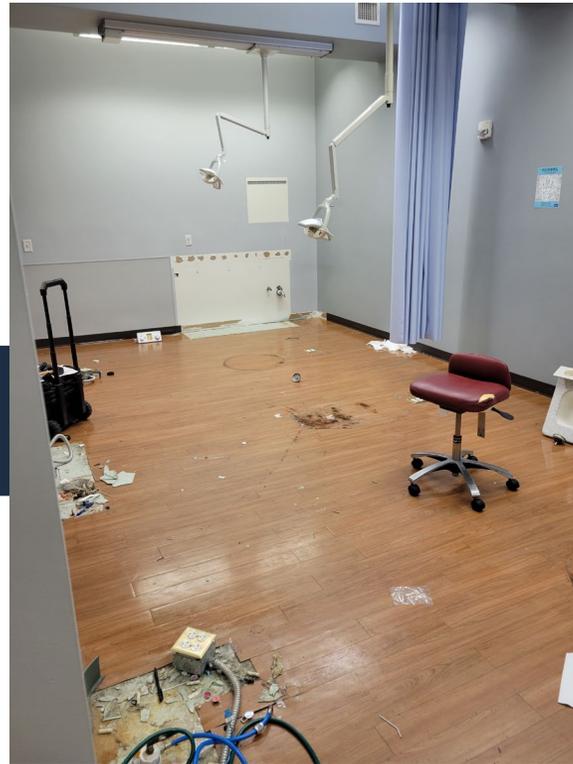
Peer review for
every position





DreamCenter Updates

	Fiscal Year 2023	Q1 Fiscal Year 2024
Unique Patients	6521	2439
Patient Visits	12496	2885





Kannapolis Updates

	Fiscal Year 2023	Q1 Fiscal Year 2024
Unique Patients	3531	1708
Patient Visits	6564	2061



Capacity Issue

6-8 months to get a hygiene appointment
Miss or reschedule your visit, wait another 6-8 months



Community Mobile Updates

	Fiscal Year 2023	Q1 Fiscal Year 2024
Unique Patients	1560	294
Patient Visits	1632	303

Pre-COVID Model

- 1 Dentist, 1 Registered Dental Hygienist, 1 Dental Assistant, 1 Processing Assistant
- Dentist primarily providing preventive treatment (Prophys, sealants, exams)
- Seeing anywhere from 15-25 patients a day depending on age of patient

Post-COVID Model

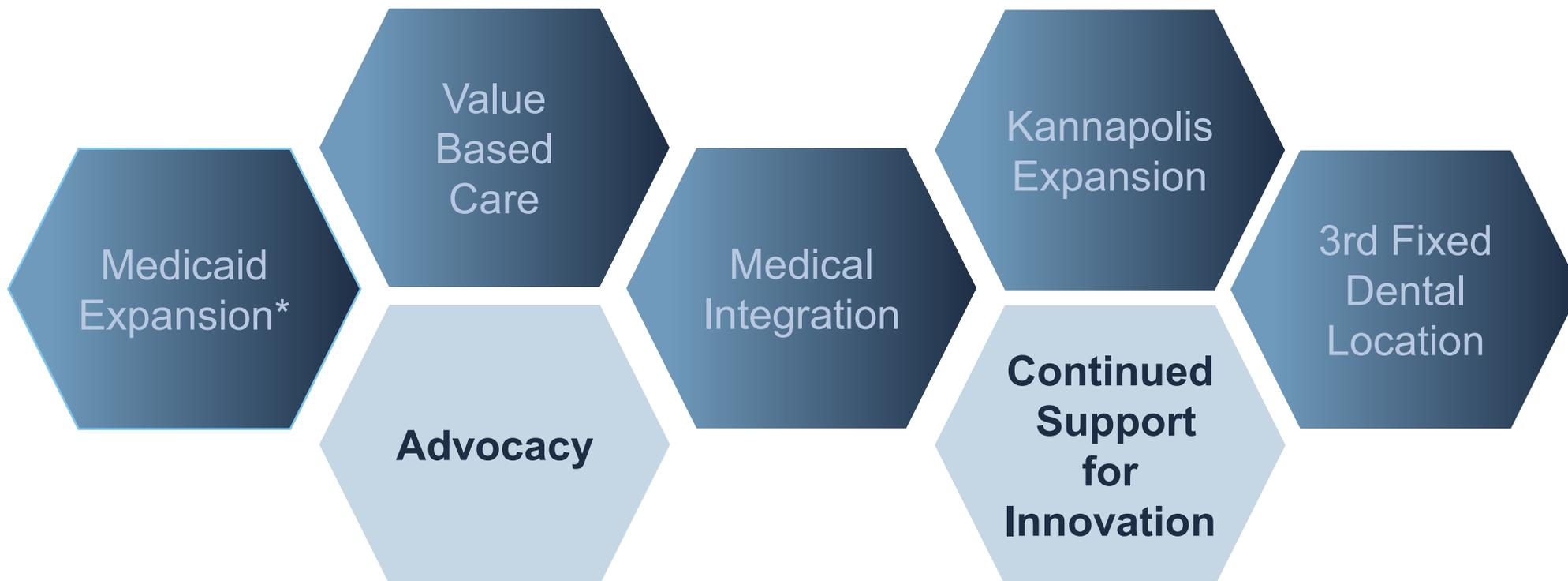
- 1 Registered Dental Hygienist, 1 Dental Assistant, 1 Processing Assistant
- All preventive treatment based on a standing order
- Seeing anywhere from 12-18 patients a day
- Dentist seeing a full schedule in clinic



Possible due to rule and statute changes in 2020/2021 regarding public health hygienists, Teledentistry and supervision of a dental assistant



Opportunities & Support Needed





THANK YOU!

Elly Steel, D.M.D, MPH

704-920-1098

**Elly.Steel@CabarrusHealth.
org**





F4. Finance Committee

*Sue Yates, Chief Financial
Officer*

Financial Summary Report

Snapshot Report



Finance & Sustainability Committee

October 17, 2023





Reviewed by
Finance
Committee:
10/10/2023

PUBLIC HEALTH AUTHORITY OF CABARRUS COUNTY FINANCIAL SUMMARY REPORT					FY24 2 Months ending August 31, 2023 ** 2 Month MEDICAID SETTLEMENT			
	ACTUAL FY 2020	ACTUAL FY 2021	ACTUAL FY 2022	ACTUAL FY 2023	FY 2024 ORIGINAL BUDGET	FY 2024 BUDGET	ACTUAL 08/31/23	Y-T-D % COLLECTED
REVENUES								
INTERGOVERNMENTAL REVENUES	\$ 17,440,650	\$ 19,463,540	\$ 24,443,947	\$ 28,216,196	\$ 25,684,734	\$ 25,684,734	\$ 2,541,050	9.89%
MEDICAID COST SETTLEMENT	\$ 1,846,623	\$ 2,693,197	\$ 3,098,145	\$ 2,118,045	\$ 2,819,900	\$ 2,819,900	\$ 469,983	16.67%
MANAGED CARE QUARTERLY PAYMENT	\$ -	\$ -	\$ -	\$ 529,831	\$ -	\$ -	\$ -	
PERMITS & FEES	\$ 216,482	\$ 285,057	\$ 340,160	\$ 363,658	337,519	337,519	\$ 42,495	12.59%
SALES & SERVICES	\$ 1,618,074	\$ 1,716,097	\$ 1,541,742	\$ 1,243,433	1,456,886	1,456,886	\$ 182,785	12.55%
INVESTMENT EARNINGS	\$ 104,186	\$ 4,223	\$ 15,223	\$ 298,825	271,075	271,075	\$ 65,796	24.27%
MISCELLANEOUS	\$ 47,320	\$ 73,147	\$ 67,453	\$ 76,531	766,764	766,764	\$ 16,875	2.20%
CONTRIBUTIONS & PRIVATE GRANTS	\$ 577,794	\$ 1,002,571	\$ 579,848	\$ 1,476,544	2,528,786	2,528,786	\$ 444,508	17.58%
FUND BALANCE APPROPRIATED	\$ -	\$ -	\$ -	\$ -	-	-	\$ -	#DIV/0!
TOTAL	\$ 21,851,129	\$ 25,237,834	\$ 30,086,519	\$ 34,323,063	\$ 33,865,664	\$ 33,865,664	\$ 3,763,493	11.11%
EXPENDITURES								
ENVIRONMENTAL HEALTH	\$ 942,173	\$ 1,124,681	\$ 1,429,941	\$ 1,735,411	1,849,405	1,849,405	175,320	9.48%
INFORMATION TECHNOLOGY SYSTEMS	\$ 1,153,424	\$ 951,084	\$ 1,158,973	\$ 1,092,401	1,077,468	1,077,468	147,619	13.70%
GENERAL ADMINISTRATION	\$ 4,055,399	\$ 2,779,340	\$ 3,235,818	\$ 4,665,661	5,344,675	5,344,675	563,481	10.54%
FAMILY CARE COORDINATION	\$ 1,177,374	\$ 1,109,438	\$ 1,251,648	\$ 1,582,220	1,778,371	1,778,371	156,525	8.80%
SCHOOL HEALTH	\$ 3,117,582	\$ 3,965,717	\$ 6,979,729	\$ 7,392,127	4,868,140	4,868,140	278,467	5.72%
COMMUNITY IMPACT	\$ 1,948,057	\$ 1,260,913	\$ 2,502,914	\$ 3,199,702	2,766,378	2,766,378	261,970	9.47%
DENTAL HEALTH	\$ 4,020,629	\$ 2,939,644	\$ 3,708,063	\$ 4,015,567	4,988,480	4,988,480	957,004	19.18%
VITAL RECORDS	\$ 54,625	\$ 57,632	\$ 70,154	\$ 72,346	75,660	75,660	8,126	10.74%
COMMUNICABLE DISEASE	\$ 2,191,236	\$ 4,657,174	\$ 4,145,338	\$ 5,158,646	4,973,320	4,973,320	406,489	8.17%
CLINICAL SERVICES	\$ 3,129,082	\$ 3,220,341	\$ 3,816,726	\$ 3,594,777	3,268,457	3,268,457	341,605	10.45%
BEHAVIORAL HEALTH	\$ -	\$ -	\$ 147,966	\$ 807,960	1,964,348	1,964,348	130,967	6.67%
WIC	767,128	832,770	811,156	880,309	910,962	910,962	95,283	10.46%
TOTAL	\$ 22,556,709	\$ 22,898,733	\$ 29,258,426	\$ 34,197,127	\$ 33,865,664	\$ 33,865,664	\$ 3,522,857	10.40%
Y-T-D FUND BALANCE INCREASE (DECREASE)	\$ (705,580)	\$ 2,339,100	\$ 828,093	\$ 125,936	\$ -	\$ -	\$ 240,636	



Cabarrus Health Alliance Snapshot

August 31, 2023

Target Percentage 16.67%

Reviewed by
Finance
Committee:
10/10/2023

	Budget	Actual	YTD Percentage		Comments
Environmental Health					
Revenue	1,849,405	310,219	16.77%		
Expense	1,849,405	173,665	9.39%		
Information Technology					
Revenue	774,763	129,127	16.67%		
Expense	1,077,468	144,717	13.43%		
General Administration					
Revenue	4,517,487	449,714	9.95%		
Expense	5,344,675	558,913	10.46%		
Family Care Coordination					
Revenue	1,778,371	156,378	8.79%		
Expense	1,778,371	152,820	8.59%		
School Health					
Revenue	4,868,140	31,056	0.64%		
Expense	4,868,140	274,992	5.65%		Reimbursed one month after expense
Community Impact					
Revenue	2,766,378	130,998	4.74%		
Expense	2,766,378	238,944	8.64%		Reimbursed one month after expense
Dental Health					
Revenue	6,068,373	703,502	11.59%		
Expense	4,988,480	950,333	19.05%		
Vital Records					
Revenue	75,660	12,610	16.67%		
Expense	75,660	8,059	10.65%		
Communicable Disease					
Revenue	4,973,320	291,611	5.86%		
Expense	4,973,320	401,107	8.07%		
Clinical Services					
Revenue	3,268,457	440,727	13.48%		
Expense	3,268,457	338,831	10.37%		
Behavioral Health					
Revenue	2,014,348	231,361	11.49%		
Expense	1,964,348	129,033	6.57%		
WIC					
Revenue	910,962	28,785	3.16%		
Expense	910,962	94,236	10.34%		Reimbursed one month after expense



F5. Symposium Report

*Erin Shoe, Public Health
Director*



G. CONSENT AGENDA

F1. Budget Revisions

F2. Finance Policies

- ✓ SBITA Policy
- ✓ ARPA Conflict of Interest Policy
- ✓ ARPA Allowable Cost and Cost Principles Policy
- ✓ ARPA Eligible Use Policy
- ✓ ARPA Non-Discrimination Policy
- ✓ ARPA Record Retention Policy



G1. Budget Revisions

Sue Yates, Chief Financial Officer



Budget Revisions, *Motion*

Reviewed and recommended for approval by Finance Committee:
10/10/2023

Summary	Amount Increase or (Decrease)
1. To budget for the new REACH Grant awarded.	\$1,021,899
2. To budget for additional funding received from Cabarrus County for the SUN project.	\$202,468
3. To budget for additional carryover received for the CDC Covid-19 Vaccination Program Agreement Addendum.	\$135,159
4. To budget for Fund Balance allocated to the Brown Mill Location.	\$1,000,000
5. To budget for additional Lifestyle Medicine funding.	\$6,778
6. To budget for Information Technology funding by the County ARPA dollars.	\$39,316
7. To budget for Human Resources Information System funding allocated by the County ARPA dollars.	\$87,781

Requested action: approve budget revisions
Link to full documentation in appendices



G2. Finance Policies

*Sue Yates, Chief Financial
Officer*



Finance Policy, *Motion*

Summary: *No changes. One (1) new policy.* . Policies are reviewed at least annually for accreditation purposes and revisions are made when necessary.

Full policies reviewed and recommended for approval by Finance Committee & Legal Counsel 10/10/2023

Policies	Policy Overview
<p>NEW Finance - SBITA Policy</p> <p>Link to full documentation in appendices</p>	<p>Resolution To Establish Materiality Threshold for Recognition Of Subscription-Based Information Technology Arrangements (“SBITAs”) Under GASB Statement No. 96.</p>
<p>Finance - ARPA Conflict of Interest Policy</p> <p>Link to full documentation in appendices</p>	<p>This Conflict of Interest Policy establishes conflict of interest standards that (1) apply when Cabarrus Health Alliance enters into a Contract (as defined in Section II hereof) or makes a Subaward (as defined in Section II hereof), and (2) meet or exceed the requirements of North Carolina law and 2 C.F.R. § 200.318(c).</p>
<p>Finance - ARPA Allowable Cost and Cost Principles Policy</p> <p>Link to full documentation in appendices</p>	<p>As outlined in the Uniform Guidance at 2 CFR Part 200, Subpart E regarding Cost Principles, allowable costs are based on the premise that a recipient is responsible for the effective administration of Federal awards, application of sound management practices, and administration of Federal funds in a manner consistent with the program objectives and terms and conditions of the award.</p>

Requested action: approve finance policies



Finance Policy, *Motion*

Summary: **No changes.** Policies are reviewed at least annually for accreditation purposes and revisions are made when necessary.

Full policies reviewed and recommended for approval by Finance Committee: 10/10/2023

Policies	Policy Overview
Finance - ARPA Eligible Use Policy <i>Link to full documentation in appendices</i>	This policy defines the permissible and prohibited uses of the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF) funds. It also outlines the procedures for determining how Cabarrus Health Alliance will spend its ARP/CSLFRF funds.
Finance - ARPA Non-Discrimination Policy <i>Link to full documentation in appendices</i>	It is the policy of CHA to ensure that no person shall, on the ground of race, color, national origin (including limited English Proficiency), familial status, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subject to discrimination under any program or activity administered by CHA, including programs or activities that are funded in whole or part, with Coronavirus State and Local Fiscal Recovery Funds ("CSLFRF"), which CHA received from the U.S. Department of Treasury ("Treasury") pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (herein the "ARP/CSLFRF award").
Finance - ARPA Record Retention Policy <i>Link to full documentation in appendices</i>	The Coronavirus Local Fiscal Recovery Funds ("CSLFRF") Award Terms and Conditions and the Compliance and Reporting Guidance set forth the U.S. Department of Treasury's ("Treasury") record retention requirements for the ARP/CSLFRF award. It is the policy of Cabarrus Health Alliance ("CHA") to follow Treasury's record retention requirements as it expends CSLFRF pursuant to the APR/CSLFRF award.

Requested action: approve finance policies



H. BUSINESS AGENDA

H1. Longevity Payment, *Motion*

Erin Shoe, MPH, Health Director

H2. Mission, Vision, Values, *Motion*

Geraldine Gardner, Executive Director, Centralina Regional Council



H1. Longevity Payment

*Erin Shoe, MPH, Health
Director*



Longevity Pay

Erin Shoe

October 17, 2023



CABARRUS
HEALTH
ALLIANCE



- Performance management system at CHA has changed
- Recruitment
- Demonstrating appreciation for new staff
- RETENTION

Why?



Years of Service	# employees as of 10.4.2023	Longevity Award	Total Cost
0 to <1	59	\$150	\$8,850
1 to < 3	77	\$300	\$23,100
3 to < 5	38	\$450	\$17,100
5 to < 8	32	\$600	\$19,200
8 to < 10	9	\$750	\$6,750
10 and < 20	58	\$1,000	\$58,000
20 and over	20	\$1,200	\$24,000
	293		\$157,000





H2. Mission, Vision, Values

*Geraldine Gardner,
Executive Director,
Centralina Regional Council*



I. ANNOUNCEMENTS

Chairperson Lara Pons, MD



J. Motion to Adjourn

Chairperson Lara Pons, MD



Supplementary Documents Linked to Agenda Items



Public Health Authority of Cabarrus County
Board Meeting Minutes
September 19, 2023

A regular meeting of The Public Health Authority Board was held on Tuesday, September 19, 2023.

Board members attended in-person at CHA.

Members Present:

Lara Pons, MD, Chair
Mark Spitzer, Vice-Chair
Steve Morris
Cecilia Plez
Daryle Adams
Asha Rodriguez
Kimberly Dehler, DDS
Chip Buckwell, Ed.D

Members Absent: Dan Hagler, MD.

Staff Present: Erin Shoe, Rolanda Forehand, Raquesha Balknight, Sue Yates, Marcella Beam, Sarah Vingoe, Keon Lewis, Chrystal Swinger, Wendy Harsch, Kim Ragan, Dr. Stephen Cathcart, Jamie Newman, Dr. Alicia Primus, Crystal Gribbins, Crystal Overcash, Jennifer Brackett

Guests and Members of Public Present: Chef Colin Bramlett, Cameron Moore, Pierce Moore, Helen Moore, Hazel Moore and Jamie Thompson

CALL TO ORDER

Chairperson Lara Pons called the meeting to order at 5:37 pm.

ADOPTION OF THE AGENDA

Chairperson Lara Pons requested a motion to approve the agenda. Vice-Chair Mark Spitzer moved. Dr. Kimberly Dehler seconded. Motion and approval carried unanimously.

APPROVAL OF THE MINUTES

Chairperson Lara Pons asked for a motion to approve the June 20, 2023 meeting minutes. Vice-Chair Mark Spitzer moved. Asha Rodriguez seconded. Motion and approval carried unanimously.

WELCOME/GUEST INTRODUCTION

Erin introduced special guest and caterer Chef Colin. Chef Colin introduced himself and the program he co-created. Second Course provides assistance to unemployed and under-employed by recruiting people re-entering society, providing employment placement assistance for persons completing the program, training in the culinary arts and related skills for the restaurant and hospitality industry, and covering the full cost of classes and ServSafe certification.

Second Course addresses disparities in public health outcomes by: increasing social, emotional and mental health skills, building resilience to recidivism and relapse, providing ServSafe certification following completion of the program, and teaching participants how to be stellar employees.

SPECIAL PRESENTATIONS – CHA Employee Response Recognition

Tammy Alexander recognized School Health Nurse Crystal Gribbins for her heroic actions of saving the life of Pierce Moore, a Coach at Roberta Road Middle School.

On May 11th, 2023, Pierce suffered a cardiac arrest which rendered him unconscious. Nurse Gribbins quickly performed CPR and contacted emergency services. Out of concern for him, Nurse Gribbins rode in the ambulance to ensure Pierce would be okay. Pierce explained that while he was in the hospital, his wife went into labor and Nurse Gribbins went the extra mile to check on his family and played a very important part in his family's recovery.

INFORMAL PUBLIC COMMENTS

No public comments.

REPORTS

5 for 5 Division Report: Community Impact

Dr. Alicia Primus presented overview of the Community Impact updates. Details include updates on the FY24 budget, Community Health, Population Health, Healthy Living, and Preparedness. Dr. Primus asked that the Board members attend the Needs Assessment Summit Update on October 19th.

5 for 5 Division Report: Environmental Health

Chrystal Swinger presented an overview of the Environmental Health updates. Details include updates on their FY24 budget, Program Development and Changes, progress on the NEHA Intern, and the Environmental Health goals for FY24. Chrystal asked that the Board members continue to support and help advocate for residents to test their well water and promote the Tip N Toss campaign to dump standing water which decreases mosquito breeding.

Committee Report-Outs

- *Finance Committee* – Sue Yates presented the following reports.
 - *Financial Summary Report as of 6/30/23* – Sue shared the Financial Summary that includes revenues and expenditures, actuals for past and present fiscal year, and the year-to-date collected percentages.
 - Sue advised net revenue will amount to approximately \$125,936.
 - *CHA Snapshot Report as of 6/30/23* – Sue shared the CHA Snapshot that shows the budget, actuals, and year-to-date collected for each department.
 - *Variance Report as of 6/30/23* – this report shows the budget for 2023 and the actuals for 2022 and 2023. It also shows the year over year increase or decrease.

Health Director's Report

Erin Shoe presented the Health Director's Report and provided a few highlights.

- May – September 10th, 2023, CHA was awarded three (3) grants for a total of \$10,527,510
- for Emergency Dental Treatment, the CDC Racial and Ethnic Approaches to Community Health (REACH, focusing on policy, systems, and environmental approaches to reduce chronic disease in African American and Latino populations), and to continue the Elevate program (teenage pregnancy and STI prevention using an equity lens) for another five years.
- CHA was awarded two (2) PHAPs (Public Health Associate Program) from the CDC to support Public Health Policy and a Youth Advisory Council over the next two years; will begin in October.
- With the recent retirement of Suzanne Knight, Clinical Services Director, CHA Leadership identified a multidisciplinary Clinical Leadership Team to support the growth and development of our clinical services. Dr. Megan Easterday, Medical Director, will lead the team consisting of Julia Patterson, Women's & Children's Director; Tamara Lunsford-Key, Adult Health & Communicable Disease Director, and Megan Shuping, Director of Business Solutions.
- Dental is almost complete with the large upfit in Concord! Equipment, cabinetry and dental chairs were all replaced in the 12 operatories with top-of-the-line ADEC equipment. Cabinetry in sterilization was also replaced, creating a more streamlined sterilization process.
- The annual PHAB (Public Health Accreditation Board) Annual Report was approved. Re-accreditation application for PHAB is due in the Summer of 2024.

CONSENT AGENDA

Budget Revisions

Sue Yates presented an overview of the Budget Revisions. There are currently twelve (12) revisions that were reviewed by both the Executive and Finance Committee at an earlier meeting. The revisions include the following departments and programs. Sue advised that there will be a few grants that will roll over to the FY24 budget.

1. *Elevate*
2. *Triple P*
3. *ELC Agreement*
4. *CD Pandemic Recovery*
5. *Opioid CLC Agreement Addendum*
6. *Breast Feeding Peer Counseling*
7. *NCBHEI from Wake Forest*
8. *Management of Chronic Illness in Pregnancy*
9. *Recovery Supportive Housing*
10. *BCBS*
11. *Community Equity Events*
12. *Public Health Workforce Development*

Financial Policies

Sue Yates advised there were four (4) Finance Policies reviewed. The Mobile Phone Policy, Capital Asset Policy, Property Management, and the Program Income Policy. There were minimal changes to the following policies.

- Property Management – New Policy
 - Purchases with ARPA funds – must be used for intended purposes, if disposed of prior in accordance with Federal guidance.
- Program Income Policy – New Policy
 - Purchases with ARPA funds – income must be used for intended purposes in accordance with Federal guidance.

These policies are reviewed annually for accreditation purposes and revisions are made when necessary. The Finance Committee was able to review these policies at an earlier meeting.

Chairperson Lara Pons asked for a motion to approve the Consent agenda. Stephen Morris moved. Vice-Chair Mark Spitzer seconded. Motion and approval carried unanimously.

BUSINESS AGENDA

Personnel Policy

Dr. Stephen Cathcart presented an overview of the Personnel Policy. Details include changes on Employee Merit Increase, Pay Increase for other achievements, Recruitment Sources, Probationary Period of Employment, Separation from Employment, and Disciplinary Actions.

Board members shared concerns of the internal hiring policy change (allowing a staff member the ability to apply for a role after six months in a role vs. changing to one year). Board members discussed the dynamic job market and the focus on assessing new applicants and staff who wish to transfer internally for their potential to be successful in the role.

Board member suggestions:

1. Examine the churn rate at CHA with special focus on the first six months.
2. Re-examine if an employee should be able to apply for other positions in six, nine or twelve months; Review departments and supervisors impacted.

Erin Shoe recommended to approve the policy except for the Article IV, Section 5.

Chairperson Lara Pons asked for a motion to approve the Personnel Policy all of the changes except for Article IV, Section 5. Daryle Adams moved. Stephen Morris seconded. Motion and approval carried unanimously.

Concord Satellite Location Proposal

Erin Shoe presented an overview of the Satellite Location located in Concord, NC. Erin shared the Purpose, the Background of currently leased locations, the Brown Mill Opportunity and Investment, CHA Fund Balance breakdown, Lease Agreement, and Draft Terms & Responsibilities between CHA and CCM.

Chairperson Lara Pons asked for a motion to support the Concord Satellite Location Proposal. Stephen Morris moved. Dr. Chip Buckwell seconded. Motion and approval carried unanimously.

Community Health Needs Assessment Realignment

Marcella Beam presented the CHNA Realignment. Marcella shared the reason why the realignment is needed, the Purpose, Cycle Timing, and the Realignment Options. Option 3 has been selected.

- Option 3 – Submit an updated 2020 Report and keep priorities.

Chairperson Lara Pons asked for a motion to approve the Community Health Needs Assessment Realignment. Vice-Chair Mark Spitzer moved. Stephen Morris seconded. Motion and approval carried unanimously.

ANNOUNCEMENTS

Dr. Stephen Cathcart presented updates about the Health Directors' Annual Evaluation. Dr. Cathcart shared that the current process will be fully electronic and the results will be shared with the Health Director in a closed session on October 17, 2023.

Marcella Beam presented an overview of the Mission, Vision, and Values and the Strategic Planning (SP) Timeline and Process Steps. The meetings will consist of discussing the objectives and how to maintain the plan. The team will review the SP Process roles, the timeline, survey results, and work on prioritizing.

Erin Shoe shared that CHA will have a Discovery Day Symposium on October 9th. Erin encouraged the Board members to attend if their schedule permits.

MOTION TO ADJOURN

No further business to come before the Board.

Chairperson Lara Pons requested a motion to adjourn the meeting. Cecilia Plez moved. Asha Rodriguez seconded the motion. Motion and approval carried unanimously. The meeting was adjourned at 7:18pm.

The next meeting of the board will be October 17, 2023, at 5:30pm.

Lara Pons, MD, Chair
Public Health Authority Board of Commissioners

ATTEST

Erin Shoe, MPH
Public Health Director

Minutes Taken by Raquesha R. Balknight



Cabarrus Health Alliance Board Meeting Agenda Form

Meeting Date: October 17, 2023

Name of Item: Budget Revision Request

Submitted by: Sue K Yates

Expected Length of Presentation: 5 minutes

Brief Summary:

Budget revisions are being requested due changes in revenues and expenses. These changes are due to either an increase or decrease in a funding source, new source of funding, or realignment of revenues and/or expenses.

Requested Action:

Approval of budget revisions

1. To budget for the new REACH Grant awarded. \$1,021,899
2. To budget for additional funding received from Cabarrus County for the SUN project. \$202,468
3. To budget for additional carryover received for the CDC Covid-19 Vaccination Program Agreement Addendum. \$135,159
4. To budget for Fund Balance allocated to the Brown Mill Location. \$1,000,000
5. To budget for additional Lifestyle Medicine funding. \$6,778
6. To budget for Information Technology funding by the County ARPA dollars. \$39,316
7. To budget for Human Resources Information System funding allocated by the County ARPA dollars. \$87,781

Previous Action/Discussion on this item? If yes, explain

No

Items reviewed by:

Erin K Shoe, Health Director

Sue K Yates, Chief Financial Officer

Finance and Executive Subcommittees



CABARRUS HEALTH ALLIANCE

Budget Revision/Amendment Request

#1

Date: 10/17/2023

Amount: \$ 1,021,899

Type of Adjustment:

Health Director: Erin Shoe

Internal Transfer Within Program

Purpose of Request: To budget for the new REACH Grant received from the Centers for Disease Control and Prevention.

Transfer Between Programs

Supplemental Request

Account	Account Name	Present Approved Budget	Increase	Decrease	Revised Budget Amount
00265845-6293-370	HHS/CDC - REACH	\$ -	\$ 1,021,899	\$ -	\$ 1,021,899
00295845-9101-370	Salaries & Wages - REACH	\$ -	\$ 199,264	\$ -	\$ 199,264
00295845-9201-370	Social Security - REACH	\$ -	\$ 12,354	\$ -	\$ 12,354
00295845-9202-370	Medicare - REACH	\$ -	\$ 2,889	\$ -	\$ 2,889
00295845-9205-370	Group Hospital Ins - REACH	\$ -	\$ 19,784	\$ -	\$ 19,784
00295845-9206-370	HRA - REACH	\$ -	\$ 2,500	\$ -	\$ 2,500
00295845-9210-370	Retirement - REACH	\$ -	\$ 25,645	\$ -	\$ 25,645
00295845-9211-370	401K - REACH	\$ -	\$ 2,657	\$ -	\$ 2,657
00295845-9230-370	Workers' Comp - REACH	\$ -	\$ 1,196	\$ -	\$ 1,196
00295845-9640-370	Insurance & Bonds - REACH	\$ -	\$ 2,491	\$ -	\$ 2,491
00295845-9659-370	Unemployment Comp - REACH	\$ -	\$ 250	\$ -	\$ 250
00295845-9355-370	Other Operation Costs - REACH	\$ -	\$ 63,493	\$ -	\$ 63,493
00295845-9356-370	Special Prog Supplies - REACH	\$ -	\$ 57,268	\$ -	\$ 57,268
00295845-9447-370	Contracted Services	\$ -	\$ 544,693	\$ -	\$ 544,693
00295845-9635-370	Training & Education - REACH	\$ -	\$ 21,714	\$ -	\$ 21,714
00295845-9356-370A	Special Prog Supplies - REACH ID	\$ -	\$ 65,701	\$ -	\$ 65,701

Finance Office Use Only

Finance Director _____ Health Director _____ Chairman of Cabarrus Health Alliance _____
 Approved/Denied Date _____ Approved/Denied Date _____ Approved/Denied Date _____

CABARRUS HEALTH ALLIANCE

Budget Revision/Amendment Request

#2

Date: 10/17/2023

Amount: \$ 202,468

Type of Adjustment:

Health Director: Erin Shoe

Internal Transfer Within Program

Purpose of Request: To budget for additional funds received from Cabarrus County for the SUN project.

Transfer Between Programs

Supplemental Request

Account	Account Name	Present Approved Budget	Increase	Decrease	Revised Budget Amount
00265877-6902-411	Cabarrus County Grant Funds	\$ -	\$ 202,468	\$ -	\$ 202,468
00295877-9101-411	Salaries & Wages-SAPT	\$ -	\$ 106,036	\$ -	\$ 106,036
00295877-9201-411	Social Security-SAPT	\$ -	\$ 6,574	\$ -	\$ 6,574
00295877-9202-411	Medicare-SAPT	\$ -	\$ 1,538	\$ -	\$ 1,538
00295877-9205-411	Group Hospital Insurance-SAPT	\$ -	\$ 7,531	\$ -	\$ 7,531
00295877-9206-411	HRA-SAPT	\$ -	\$ 960	\$ -	\$ 960
00295877-9210-411	Retirement-SAPT	\$ -	\$ 13,647	\$ -	\$ 13,647
00295877-9211-411	401K Match-SAPT	\$ -	\$ 2,121	\$ -	\$ 2,121
00295877-9230-411	Workers' Compensation-SAPT	\$ -	\$ 636	\$ -	\$ 636
00295877-9640-411	Insurance & Bonds-SAPT	\$ -	\$ 1,325	\$ -	\$ 1,325
00295877-9659-411	Unemployment Compensation-SAPT	\$ -	\$ 100	\$ -	\$ 100
00295877-9301-411	Office Supplies-SAPT	\$ -	\$ 1,000	\$ -	\$ 1,000
00295877-9331-411	Minor Office Equip-SAPT	\$ -	\$ 30,000	\$ -	\$ 30,000
00295877-9351-411	Hardware-SAPT	\$ -	\$ 100	\$ -	\$ 100
00295877-9355-411	Other Operation Costs-SAPT	\$ -	\$ 3,250	\$ -	\$ 3,250
00295877-9356-411	Special Program Supplies-SAPT	\$ -	\$ 2,000	\$ -	\$ 2,000
00295877-9360-411	Medical Supplies-SAPT	\$ -	\$ 5,000	\$ -	\$ 5,000
00295877-9420-411	Telecommunications-SAPT	\$ -	\$ 650	\$ -	\$ 650
00295877-9447-411	Outsourced Services-SAPT	\$ -	\$ 20,000	\$ -	\$ 20,000

Finance Office Use Only

Finance Director _____ Health Director _____ Chairman of Cabarrus Health Alliance _____
 Approved/Denied Date _____ Approved/Denied Date _____ Approved/Denied Date _____

CABARRUS HEALTH ALLIANCE

Budget Revision/Amendment Request

#3

Date: 10/17/2023

Amount: \$ 135,159

Type of Adjustment:

Health Director: Erin Shoe

Internal Transfer Within Program

Purpose of Request: To budget for carryover funds received for CDC COVID-19 Vaccination Program.

Transfer Between Programs

Supplemental Request

Account	Account Name	Present Approved Budget	Increase	Decrease	Revised Budget Amount
00265865-6200-50716	CHA Grant-CDCCVP	\$ -	\$ 135,159	\$ -	\$ 135,159
00295865-9101-50716	Salaries & Wages-CDCVacProgram	\$ -	\$ 60,360	\$ -	\$ 60,360
00295865-9201-50716	Social Security-CDCVP	\$ -	\$ 3,742	\$ -	\$ 3,742
00295865-9202-50716	Medicare-CDCVP	\$ -	\$ 875	\$ -	\$ 875
00295865-9205-50716	Group Hospital Ins-CDCVP	\$ -	\$ 7,531	\$ -	\$ 7,531
00295865-9206-50716	HRA-CDCVP	\$ -	\$ 960	\$ -	\$ 960
00295865-9210-50716	Retirement-CDCVP	\$ -	\$ 7,768	\$ -	\$ 7,768
00295865-9211-50716	401K Match-CDCVP	\$ -	\$ 1,207	\$ -	\$ 1,207
00295865-9230-50716	Workers' Comp-CDCVP	\$ -	\$ 362	\$ -	\$ 362
00295865-9640-50716	Insurance & Bonds-CDCVP	\$ -	\$ 754	\$ -	\$ 754
00295865-9659-50716	Unemployment Comp-CDC CVP	\$ -	\$ 100	\$ -	\$ 100
00295865-9301-50716	Office Supplies	\$ -	\$ 5,000	\$ -	\$ 5,000
00295865-9320-50716	Printing & Binding-CCVP	\$ -	\$ 1,000	\$ -	\$ 1,000
00295865-9331-50716	Minor Office Equipment & Furn	\$ -	\$ 2,000	\$ -	\$ 2,000
00295865-9355-50716	Other Operation Costs-CDCCVP	\$ -	\$ 20,000	\$ -	\$ 20,000
00295865-9360-50716	Medical Supplies-CDCCVP	\$ -	\$ 5,000	\$ -	\$ 5,000
00295865-9420-50716	Telecommunications	\$ -	\$ 1,000	\$ -	\$ 1,000
00295865-9570-50716	Service Contracts	\$ -	\$ 1,500	\$ -	\$ 1,500
00295865-9611-50716	Mileage-CDCVP	\$ -	\$ 1,000	\$ -	\$ 1,000
00295865-9635-50716	Training & Education	\$ -	\$ 10,000	\$ -	\$ 10,000
00295865-9860-50716	Equipment & Furniture	\$ -	\$ 5,000	\$ -	\$ 5,000

Finance Office Use Only

Finance Director _____	Health Director _____	Chairman of Cabarrus Health Alliance _____
Approved/Denied Date _____	Approved/Denied Date _____	Approved/Denied Date _____

CABARRUS HEALTH ALLIANCE

Budget Revision/Amendment Request

#4

Date: 10/17/2023

Amount: \$ 1,000,000

Type of Adjustment:

Health Director: Erin Shoe

Internal Transfer Within Program

Purpose of Request: To budget for Fund Balance allocated to Brown Mill Location.

Transfer Between Programs

Supplemental Request

Account	Account Name	Present Approved Budget	Increase	Decrease	Revised Budget Amount
00265815-6901-404	Fund Balance Appropriated-BM	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
00295815-9401-404	Building & Equipment Leases-BM	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000

Finance Office Use Only

Finance Director _____ Health Director _____ Chairman of Cabarrus Health Alliance _____
 Approved/Denied Date _____ Approved/Denied Date _____ Approved/Denied Date _____

CABARRUS HEALTH ALLIANCE

Budget Revision/Amendment Request

#5

Date: 10/17/2023

Amount: \$ 6,778

Type of Adjustment:

Health Director: Erin Shoe

Internal Transfer Within Program

Purpose of Request: To budget for additional funding for Lifestyle Medicine.

Transfer Between Programs

Supplemental Request

Account	Account Name	Present Approved Budget	Increase	Decrease	Revised Budget Amount
00265845-6343-347	NC Central University	\$ -	\$ 3,778	\$ -	\$ 3,778
00265845-6803-347	Miscellaneous Revenue	\$ -	\$ 3,000	\$ -	\$ 3,000
00295845-9355-347	Other Operation Costs-LM	\$ 1,000	\$ 3,778	\$ -	\$ 4,778
00295845-9356-347	Special Program Supplies-LM	\$ -	\$ 3,000	\$ -	\$ 3,000

Finance Office Use Only

Finance Director _____ Health Director _____ Chairman of Cabarrus Health Alliance _____
 Approved/Denied Date _____ Approved/Denied Date _____ Approved/Denied Date _____

CABARRUS HEALTH ALLIANCE

Budget Revision/Amendment Request

#6

Date: 10/17/2023

Amount: \$ 39,316

Type of Adjustment:

Health Director: Erin Shoe

Internal Transfer Within Program

Purpose of Request: To budget for IT funding allocated by the County ARPA dollars.

Transfer Between Programs

Supplemental Request

Account	Account Name	Present Approved Budget	Increase	Decrease	Revised Budget Amount
00265812-6903-915	Cabarrus County ARP Funding	\$ -	\$ 39,316	\$ -	\$ 39,316
00295812-9352-915	Software-CARPA	\$ -	\$ 22,770	\$ -	\$ 22,770
00295812-9447-915	Outsourced Services	\$ -	\$ 16,546	\$ -	\$ 16,546

Finance Office Use Only

Finance Director _____ Health Director _____ Chairman of Cabarrus Health Alliance _____
 Approved/Denied Date _____ Approved/Denied Date _____ Approved/Denied Date _____

CABARRUS HEALTH ALLIANCE

Budget Revision/Amendment Request

#7

Date: 10/17/2023

Amount: \$ 87,781

Type of Adjustment:

Health Director: Erin Shoe

Internal Transfer Within Program

Purpose of Request: To budget for Human Resources Information System funding allocated by the County ARPA dollars.

Transfer Between Programs

Supplemental Request

Account	Account Name	Present Approved Budget	Increase	Decrease	Revised Budget Amount
00265815-6903-920	Cabarrus Cty ARP Funding-HRIS	\$ -	\$ 87,781	\$ -	\$ 87,781
00295815-9352-920	Software-HRIS CabCo ARPA	\$ -	\$ 87,781	\$ -	\$ 87,781

Finance Office Use Only

Finance Director _____ Health Director _____ Chairman of Cabarrus Health Alliance _____
 Approved/Denied Date _____ Approved/Denied Date _____ Approved/Denied Date _____



SUBJECT: SBITA Policy

EFFECTIVE DATE: May 16, 2023

REVISION DATE:

REVIEW DATE: October 10, 2023

POLICY STATEMENT:

Resolution To Establish Materiality Threshold for Recognition Of Subscription-Based Information Technology Arrangements (“SBITAs”) Under GASB Statement No. 96.

WHEREAS, General Accounting Standards Board (“GASB”) Statement No. 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (“SBITAs”); and

WHEREAS, a SBITA is defined as a contract that conveys control of the right to use another party’s information technology (IT) software, alone or in combination with a tangible capital asset, as specified in the contract for a defined period of time (a “subscription term”); and

WHEREAS, under GASB Statement No. 96, a government entity generally should recognize a right-to-use subscription *asset*, and a corresponding subscription *liability*; and

WHEREAS, for certain IT subscriptions, either the initial price or present value of future subscription payments will be immaterial to the total value of the County’s SBITA assets and liabilities; and

WHEREAS, after review of the IT subscription contracts currently in place, Cabarrus Health Alliance staff believes that a materiality threshold of \$10,000.00 is reasonable with respect to compliance with GASB Statement No. 96, as that figure represents less than 1% of the current value of such contracts, and therefore recommends that the Board of Commissioners adopt that materiality threshold for GASB Statement No. 96 accounting purposes;

NOW, THEREFORE, the Cabarrus Health Alliance Board of Health does hereby adopt \$10,000.00 as the materiality threshold for subscription-based information technology arrangements (SBITAs) when determining whether to recognize such subscriptions as assets and the cost related to same as liabilities in compliance with GASB Statement No. 96. The Board reserves the right to adjust this materiality threshold from time to time as may be needed or recommended for audit purposes.

Date

Board Chairman

SUBJECT: ARPA CONFLICT OF INTEREST POLICY

EFFECTIVE DATE: October 25, 2022

REVISION DATE:

REVIEW DATE: October 10, 2023

POLICY STATEMENT:

This Conflict of Interest Policy establishes conflict of interest standards that (1) apply when Cabarrus Health Alliance enters into a Contract (as defined in Section II hereof) or makes a Subaward (as defined in Section II hereof), and (2) meet or exceed the requirements of North Carolina law and 2 C.F.R. § 200.318(c).

Application of Policy. This Policy shall apply when the Unit (1) enters into a Contract to be funded, in part or in whole, by Federal Financial Assistance to which 2 C.F.R. § 200.318(c) applies, or (2) makes any Subaward to be funded by Federal Financial Assistance to which 2 C.F.R. § 200.318(c) applies. If a federal statute, regulation, or the terms of a financial assistance agreement applicable to a particular form of Federal Financial Assistance conflicts with any provision of this Policy, such federal statute, regulation, or terms of the financial assistance agreement shall govern.

I. Definitions

Capitalized terms used in this Policy shall have the meanings ascribed thereto in this Section II: Any capitalized term used in this Policy but not defined in this Section II shall have the meaning set forth in 2 C.F.R. § 200.1.

- a. “*COI Point of Contact*” means the individual identified in Section III(a) of this Policy.
- b. “*Contract*” means, for the purpose of Federal Financial Assistance, a legal instrument by which the Unit purchases property or services needed to carry out a program or project under a Federal award.
- c. “*Contractor*” means an entity or individual that receives a Contract.
- d. “*Covered Individual*” means a Public Officer, employee, or agent of the Unit.
- e. “*Covered Nonprofit Organization*” means a nonprofit corporation, organization, or association, incorporated or otherwise, that is organized or operating in the State of North Carolina primarily for religious, charitable, scientific, literary, public health and safety, or educational purposes, excluding any board, entity, or other organization created by the State of North Carolina or any political subdivision of the State (including the Unit).
- f. “*Direct Benefit*” means, with respect to a Public Officer or employee of the Unit, or the spouse of any such Public Officer or employee, (i) having a ten percent (10%) ownership interest or other interest in a Contract or Subaward; (ii) deriving any income or commission directly from a Contract or Subaward; or (iii) acquiring property under a Contract or Subaward.

- g. “*Federal Financial Assistance*” means Federal financial assistance that the Unit receives or administers in the form of grants, cooperative agreements, non-cash contributions or donations of property (including donated surplus property), direct appropriations, food commodities, and other Federal financial assistance (except that the term does not include loans, loan guarantees, interest subsidies, or insurance).
- h. “*Governing Board*” means the Board of Health of the Unit.
- i. “*Immediate Family Member*” means, with respect to any Covered Individual, (i) a spouse, and parents thereof, (ii) a child, and parent thereof, (iii) a parent, and spouse thereof, (iv) a sibling, and spouse thereof, (v) a grandparent and grandchild, and spouses thereof, (vi) domestic partners and parents thereof, including domestic partners of any individual in (ii) through (v) of this definition; and (vii) any individual related by blood or affinity whose close association with the Covered Individual is the equivalent of a family relationship.
- j. “*Involved in Making or Administering*” means (i) with respect to a Public Official or employee, (a) overseeing the performance of a Contract or Subaward or having authority to make decisions regarding a Contract or Subaward or to interpret a Contract or Subaward, or (b) participating in the development of specifications or terms or in the preparation or award of a Contract or Subaward, (ii) only with respect to a Public Official, being a member of a board, commission, or other body of which the Public Official is a member, taking action on the Contract or Subaward, whether or not the Public Official actually participates in that action.
- k. “*Pass-Through Entity*” means a non-Federal entity that provides a Subaward to a Subrecipient to carry out part of a Federal program.
- l. “*Public Officer*” means an individual who is elected or appointed to serve or represent the Unit (including, without limitation, any member of the Governing Board), other than an employee or independent contractor of the Unit.
- m. “*Recipient*” means an entity, usually but not limited to a non-Federal entity, that receives a Federal award directly from a Federal awarding agency. The term does not include Subrecipients or individuals that are beneficiaries of the award.
- n. “*Related Party*” means (i) an Immediate Family Member of a Covered Individual, (ii) a partner of a Covered Individual, or (iii) a current or potential employer (other than the Unit) of a Covered Individual, of a partner of a Covered Individual, or of an Immediate Family Member of a Covered Individual.
- o. “*Subaward*” means an award provided by a Pass-Through Entity to carry out part of a Federal award received by the Pass-Through Entity. It does not include payments to a contractor or payments to a contractor or payments to an individual that is a beneficiary of a Federal program.

- p. “*Subcontract*” means mean any agreement entered into by a Subcontractor to furnish supplies or services for the performance of a Contract or a Subcontract. It includes, but is not limited to, purchase orders, and changes and modifications to purchase orders.
- q. “*Subcontractor*” means an entity that receives a Subcontract.
- r. “*Subrecipient*” means an entity, usually but not limited to a non-Federal entity, that receives a subaward from a Pass-Through Entity to carry out part of a Federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.
- s. “*Unit*” has the meaning specified in Section I hereof.

II. COI Point of Contact

- a. Appointment of COI Point of Contact. Health Director or designee, an [employee] of the Unit, shall have primary responsibility for managing the disclosure and resolution of potential or actual conflicts of interest arising under this Policy. In the event that the Health Director or designee is unable to serve in such capacity, the Deputy Health Director shall assume responsibility for managing the disclosure and resolution of conflicts of interest arising under this Policy. The individual with responsibility for managing the disclosure and resolution of potential or actual conflicts of interest under this Section III(a) shall be known as the “*COI Point of Contact*”.
- b. Distribution of Policy. The COI Point of Contact shall ensure that each Covered Individual receives a copy of this Policy.

III. Conflict of Interest Standards in Contracts and Subawards

- a. North Carolina Law. North Carolina law restricts the behavior of Public Officials and employees of the Unit involved in contracting on behalf of the Unit. The Unit shall conduct the selection, award, and administration of Contracts and Subawards in accordance with the prohibitions imposed by the North Carolina General Statutes and restated in this Section III.
 - i. G.S. § 14-234(a)(1). A Public Officer or employee of the Unit Involved in Making or Administering a Contract or Subaward on behalf of the Unit shall not derive a Direct Benefit from such a Contract or Subaward.
 - ii. G.S. § 14-234(a)(3). No Public Officer or employee of the Unit may solicit or receive any gift, favor, reward, service, or promise of reward, including but not limited to a promise of future employment, in exchange for recommending, influencing, or attempting to influence the award of a Contract or Subaward by the Unit.
 - iii. G.S. § 14-234.3. If a member of the Governing Board of the Unit serves as a director, officer, or governing board member of a Covered Nonprofit Organization,

such member shall not (1) deliberate or vote on a Contract or Subaward between the Unit and the Covered Nonprofit Corporation, (2) attempt to influence any other person who deliberates or votes on a Contract or Subaward between the Unit and the Covered Nonprofit Corporation, or (3) solicit or receive any gift, favor, reward, service, or promise of future employment, in exchange for recommending or attempting to influence the award of a Contract or Subaward to the Covered Nonprofit Organization.

- iv. G.S. § 14-234.1. A Public Officer or employee of the Unit shall not, in contemplation of official action by the Public Officer or employee, or in reliance on information which was made known to the public official or employee and which has not been made public, (1) acquire a pecuniary interest in any property, transaction, or enterprise or gain any pecuniary benefit which may be affected by such information or other information, or (2) intentionally aid another in violating the provisions of this section.

b. Federal Standards.

- i. Prohibited Conflicts of Interest in Contracting. Without limiting any specific prohibition set forth in Section IV(a), a Covered Individual may not participate in the selection, award, or administration of a Contract or Subaward if such Covered Individual has a real or apparent conflict of interest.

1. Real Conflict of Interest. A real conflict of interest shall exist when the Covered Individual or any Related Party has a financial or other interest in or a tangible personal benefit from a firm considered for a Contract or Subaward. Exhibit A attached hereto provides a non-exhaustive list of examples of (i) financial or other interests in a firm considered for a Contract or Subaward, and (ii) tangible personal benefits from a firm considered for a Contract or Subaward.

2. Apparent Conflict of Interest. An apparent conflict of interest shall exist where a real conflict of interest may not exist under Section IV(b)(i)(1), but where a reasonable person with knowledge of the relevant facts would find that an existing situation or relationship creates the appearance that a Covered Individual or any Related Party has a financial or other interest in or a tangible personal benefit from a firm considered for a Contract or Subaward.

- ii. Identification and Management of Conflicts of Interest.

1. Duty to Disclose and Disclosure Forms

- a. Each Covered Individual expected to be or actually involved in the selection, award, or administration of a Contract or Subaward has an ongoing duty to disclose to the COI Point of Contact

potential real or apparent conflicts of interest arising under this Policy.

- b. Prior to the Unit's award of a Contract or Subaward, the COI Point of Contact shall advise Covered Individuals expected to be involved in the selection, award, or administration of the Contract or Subaward of such duty.
- c. If the value of a proposed Contract or Subaward exceeds \$250,000, the COI Point of Contact shall collect a Conflict of Interest Disclosure Form contained in Exhibit C (for Contracts) and Exhibit E (for Subawards) from each Covered Individual and file such Conflict of Interest Disclosure Form in records of the Unit.

2. Identification Prior to Award of Contract or Subaward.

- a. Prior to the Unit's award of a Contract or Subaward, the COI Point of Contact shall complete the appropriate Compliance Checklist contained in Exhibit B (for Contracts) and Exhibit D (for Subawards) attached hereto and file such Compliance Checklist in the records of the Unit.

3. Management Prior to Award of Contract or Subaward

- a. If, after completing the Compliance Checklist, the COI Point of Contact identifies a potential real or apparent conflict of interest relating to a proposed Contract or Subaward, the COI Point of Contact shall disclose such finding in writing to the Health Director or designee and to each member of the Governing Board. If the Governing Board desires to enter into the proposed Contract or Subaward despite the identification by the COI Point of Contact of a potential real or apparent conflict of interest, it may either:
 - i. accept the finding of the COI Point of Contact and direct the COI Point of Contact to obtain authorization to enter into the Contract or Subaward from (a) if Unit is a Recipient of Federal Financial Assistance, the Federal awarding agency with appropriate mitigation measures, or (b) if Unit is a Subrecipient of Federal Financial Assistance, from the Pass-Through Entity that provided a Subaward to Unit; or
 - ii. reject the finding of the COI Point of Contact and enter into the Contract or Subaward. In rejecting any finding of the COI Point of Contact, the Governing Board shall in

writing document a justification supporting such rejection.

- b. If the COI Point of Contact does not identify a potential real or apparent conflict of interest relating to a proposed Contract or Subaward, the Unit may enter into the Contract or Subaward in accordance with the Unit's purchasing or subaward policy.
4. Identification After Award of Contract or Subaward.
 - a. If the COI Point of Contact discovers that a real or apparent conflict of interest has arisen after the Unit has entered into a Contract or Subaward, the COI Point of Contact shall, as soon as possible, disclose such finding to the Human Resources Director or designee and to each member of the Governing Board. Upon discovery of such a real or apparent conflict of interest, the Unit shall cease all payments under the relevant Contract or Subaward until the conflict of interest has been resolved.
 5. Management After Award of Contract or Subaward.
 - a. Following the receipt of such disclosure of a potential real or apparent conflict of interest pursuant to Section IV(b)(ii)(4), the Governing Board may reject the finding of the COI Point of Contact by documenting in writing a justification supporting such rejection. If the Governing Board fails to reject the finding of the COI Point of Contact within 15 days of receipt, the COI Point of Contact shall:
 - i. if Unit is a Recipient of Federal Financial Assistance funding the Contract or Subaward, disclose the conflict to the Federal awarding agency providing such Federal Financial Assistance in accordance with 2 C.F.R. § 200.112 and/or applicable regulations of the agency, or
 - ii. if Unit is a Subrecipient of Federal Financial Assistance, disclose the conflict to the Pass-Through Entity providing a Subaward to Unit in accordance with 2 C.F.R. § 200.112 and applicable regulations of the Federal awarding agency and the Pass-Through Entity.

IV. Oversight of Subrecipient's Conflict of Interest Standards

- a. Subrecipients of Unit Must Adopt Conflict of Interest Policy. Prior to the Unit's execution of any Subaward for which the Unit serves as a Pass-Through Entity, the COI Point of Contact shall ensure that the proposed Subrecipient of Federal Financial Assistance has

adopted a conflict of interest policy that satisfies the requirements of 2 C.F.R. § 200.318(c)(1), 2 C.F.R. § 200.318(c)(2), and all other applicable federal regulations.

- b. Obligation to Disclose Subrecipient Conflicts of Interest. The COI Point of Contact shall ensure that the legal agreement under which the Unit makes a Subaward to a Subrecipient shall require such Subrecipient to disclose to the COI Point of Contact any potential real or apparent conflicts of interest that the Subrecipient identifies. Upon receipt of such disclosure, the COI Point of Contact shall disclose such information to the Federal awarding agency that funded the Subaward in accordance with that agency's disclosure policy.

V. Gift Standards

- a. Federal Standard. Subject to the exceptions set forth in Section VI(b), a Covered Individual may not solicit or accept gratuities, favors, or anything of monetary value from a Contractor or a Subcontractor.
- b. Exception. Notwithstanding Section VI(a), a Covered Individual may accept an unsolicited gift from a Contractor or Subcontractor of one or more types specified below if the gift has an aggregate market value of \$20 or less per source per occasion, provided that the aggregate market value of all gifts received by the Covered Individual pursuant to this Section VI(b) does not exceed \$50 in a calendar year:
 - i. honorariums for participating in meetings;
 - ii. advertising items or souvenirs of nominal value; or
 - iii. meals furnished at banquets.
- c. Internal Reporting. A Covered Individual shall report any gift accepted under Section VI(b) to the COI Point of Contact. If required by regulation of a Federal awarding agency, the COI Point of Contact shall report such gifts to the Federal awarding agency or a Pass-Through Entity for which the Unit is a Subrecipient.

VI. Violations of Policy

- a. Disciplinary Actions for Covered Individuals. Any Covered Individual that fails to disclose a real, apparent, or potential real or apparent conflict of interest arising with respect to the Covered Individual or Related Party may be subject to disciplinary action, including, but not limited to, an employee's termination or suspension of employment with or without pay, the consideration or adoption of a resolution of censure of a Public Official by the Governing Board, or termination of an agent's contract with the Unit.
- b. Disciplinary Actions for Contractors and Subcontractors. The Unit shall terminate any Contract with a Contractor or Subcontractor that violates any provision of this Policy.

- c. Protections for Whistleblowers. In accordance with 41 U.S.C. § 4712, the Unit shall not discharge, demote, or otherwise discriminate against an employee in reprisal for disclosing to any of the list of persons or entities provided below, information that the employee reasonably believes is evidence of gross mismanagement of a federal contract or grant, a gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or grant: (i) a member of Congress or a representative of a committee of Congress; (ii) an Inspector General; (iii) the Government Accountability Office; (iv) a Treasury or other federal agency employee responsible for grant oversight or management; (v) an authorized official of the Department of Justice or other law enforcement agency; (vi) a court or grand jury; or (vii) a management official or other employee of the Unit, a Contractor, or Subcontractor who has the responsibility to investigate, discover, or address misconduct.

Date

Board Chairman

EXHIBIT A

Examples

<i>Potential Examples of a “Financial or Other Interest” in a Firm or Organization Considered for a Contract or Subaward</i>	<i>Potential Examples of a “Tangible Personal Benefit” From a Firm or Organization Considered for a Contract or Subaward</i>
<p>Direct or indirect equity interest in a firm or organization considered for a Contract or Subaward, which may include:</p> <ul style="list-style-type: none"> - Stock in a corporation. - Membership interest in a limited liability company. - Partnership interest in a general or limited partnership. - Any right to control the firm or organization’s affairs. For example, a controlling equity interest in an entity that controls or has the right to control a firm considered for a contract. - Option to purchase any equity interest in a firm or organization. 	<p>Opportunity to be employed by the firm considered for a contract, an affiliate of that firm, or any other firm with a relationship with the firm considered for a Contract.</p> <p>A position as a director or officer of the firm or organization, even if uncompensated.</p>
<p>Holder of any debt owed by a firm considered for a Contract or Subaward, which may include:</p> <ul style="list-style-type: none"> - Secured debt (e.g., debt backed by an asset of the firm (like a firm’s building or equipment)) - Unsecured debt (e.g., a promissory note evidencing a promise to repay a loan). <ul style="list-style-type: none"> o Holder of a judgment against the firm. 	<p>A referral of business from a firm considered for a Contract or Subaward.</p>
<p>Supplier or contractor to a firm or organization considered for a Contract or Subaward.</p>	<p>Political or social influence (e.g., a promise of appointment to an local office or position on a public board or private board).</p>

EXHIBIT B**COMPLIANCE CHECKLIST FOR OVERSIGHT OF CONTRACT CONFLICTS OF INTEREST**

The Cabarrus Health Alliance (“*Unit*”) has adopted a Conflict of Interest Policy (“*Policy*”) that governs the Unit’s expenditure of Federal Financial Assistance (as defined in Section II of the Policy). The Policy designates the Health Director as the “COI Point of Contact.” The Policy requires the COI Point of Contact to complete this Compliance Checklist to identify potential real or apparent conflicts of interest in connection with proposed Contracts (as defined in Section II) and file the Checklist in the records of the Unit.

Instructions for Completion

1. The COI Point of Contact shall complete Steps 1 through 5 of the Checklist below.
2. If the value of the proposed Contract exceeds \$250,000, the COI Point of Contact shall collect a Conflict of Interest Disclosure Form from each Covered Individual.
3. If the COI Point of Contact identifies a potential real or apparent conflict of interest after completing this Compliance Checklist, the COI Point of Contact shall report such potential conflict of interest to Human Resources and to each member of the Governing Board.

Definitions.

1. *Covered Individual.* Each person identified in Section 1 of this Checklist is a “Covered Individual” for purposes of this Compliance Checklist and the Policy.
2. *Immediate Family Member* means, with respect to any Covered Individual, (i) a spouse, and parents thereof, (ii) a child, and parent thereof, (iii) a parent, and spouse thereof, (iv) a sibling, and spouse thereof, (v) a grandparent and grandchild, and spouses thereof, (vi) domestic partners and parents thereof, including domestic partners of any individual in (ii) through (v) of this definition; and (vii) any individual related by blood or affinity whose close association with the Covered Individual is the equivalent of a family relationship.
3. *Related Party* means (i) an Immediate Family Member of a Covered Individual, (ii) a partner of a Covered Individual, or (iii) a current or potential employer (other than the Unit) of a Covered Individual, of a partner of a Covered Individual, or of an Immediate Family Member of a Covered Individual.

Step			
1	Identify the proposed Contract, counterparty, and the subject of the Contract.	<u>Name of Contract:</u> <hr/> <u>Name of Counterparty</u> <hr/> <u>Subject of Contract:</u> <hr/>	
2	Identify all individuals involved in the selection, award, or administration of the Contract. These individuals are “Covered Individuals”. Ensure that each Covered Individual has been provided with a copy of the Conflict of Interest Policy.		
	<u><i>Public Officials</i></u>	<u><i>Employees</i></u>	<u><i>Agents</i></u>
3	Identify whether any Covered Individual has a (i) financial or other interest in, or (ii) tangible personal benefit from the firm considered for a Contract. [If the estimated Contract amount exceeds \$250,000, ensure that each Covered Individual files a Conflict of Interest Disclosure Form with the COI Point of Contact.]		
Any identified interest in Step 3 is a potential “real” conflict of interest.	<u><i>Public Officials</i></u>	<u><i>Employees</i></u>	<u><i>Agents</i></u>
4	Identify whether any Related Party has a (i) financial or other interest in or (ii) tangible personal benefit from the firm considered from a Contract. If the estimated Contract amount exceeds \$250,000, ensure that each Covered Individual files a Conflict of Interest Disclosure Form with the COI Point of Contact.		
Any identified interest in Step 4 is a potential “real” conflict of interest.	<u><i>Public Officials – Related Party</i></u>	<u><i>Employees – Related Party</i></u>	<u><i>Agents – Related Party</i></u>

5	Identify whether a reasonable person with knowledge of the relevant facts would find that an existing situation or relationship creates the <i>appearance</i> that a Covered Individual or any Related Party has a financial or other interest in or a tangible personal benefit from a firm considered for a Contract? If yes, explain.		
Any identified interest in Step 5 is a potential “apparent” conflict of interest.	<u>Public Officials</u>	<u>Employees</u>	<u>Agents</u>

COI Point of Contact: _____

Signature of COI Point of Contact: _____

Date of Completion: _____

EXHIBIT C

CONTRACT CONFLICT OF INTEREST DISCLOSURE FORM

FOR OFFICIALS, EMPLOYEES, AND AGENTS

The Cabarrus Health Alliance (“Unit”) has adopted a Conflict of Interest Policy (“Policy”) that governs the Unit’s expenditure of Federal Financial Assistance (as defined in Section II of the Policy). The Policy designates the Health Director as the “COI Point of Contact.”

The COI Point of Contact has identified you as an official, employee, or agent of the Unit that may be involved in the selection, award, or administration of the following contract: _____ (the “Contract”). To safeguard the Unit’s expenditure of Federal Financial Assistance, the COI Point of Contact has requested that you identify any potential real or apparent conflicts of interest in the Firm considered for the award of a Contract. Using the Exhibit A to the Policy as a guide, please answer the following questions:

1. Do you have a financial or other interest in a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

2. Will you receive any tangible personal benefit from a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

3. For purposes of Question 3(a) and 3(b), your “Immediate Family Members” include: (i) your spouse and their parents, (ii) your child, (iii) your parent and any spouse of your parent, (iv) your sibling and any spouse of your sibling, (v) your grandparents or grandchildren, and the spouses of each, (vi) any domestic partner of any individual in (ii) through (v) of this definition; and (vii) any individual related by blood or affinity whose close association with you is the equivalent of a family relationship.

a. Do you have an Immediate Family Member with a financial or other interest in a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

- b. Do you have an Immediate Family Member that will receive a tangible personal benefit from a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

- 4. Do you have any other partner with a financial or other interest in a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

- 5. Will any other partner of yours receive any tangible personal benefit from a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

- 6. Does your current or potential employer (other than the Unit) have a financial or other interest in a firm considered for this Contract or will such current or potential employer receive a tangible personal benefit from this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

7. Benefits to Employers

- a. Does a current or potential employer (other than the Unit) of any of your Immediate Family Members have a financial or other interest in a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

- b. Will a current or potential employer (other than the Unit) of any of your Immediate Family Members receive a tangible personal benefit from this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

-
- c. Does a current or potential employer (other than the Unit) of any partner of yours have a financial or other interest in a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

- d. Will a current or potential employer (other than the Unit) of any partner of yours receive a tangible personal benefit from this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

8. Does any existing situation or relationship create the appearance that you have a financial or other interest in a firm considered for this Contract or will receive a tangible personal benefit from a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

9. Does any existing situation or relationship create the appearance that any Immediate Family Member of yours has a financial or other interest in a firm considered for this Contract or will receive a tangible personal benefit from a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

10. Does any existing situation or relationship create the appearance that your current or potential employer (other than the Unit) has a financial or other interest in a firm considered for this Contract or will receive a tangible personal benefit from a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

11. Does any existing situation or relationship create the appearance that any current or potential employer (other than the Unit) of any of your Immediate Family Members has a financial or other

interest in a firm considered for this Contract or will receive a tangible personal benefit from a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

12. Does any existing situation or relationship create the appearance that any current or potential employer (other than the Unit) of any other partner has a financial or other interest in a firm considered for this Contract or will receive a tangible personal benefit from a firm considered for this Contract?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

* * * * *

Sign Name: _____

Print Name: _____

Name of Employer _____

Job Title: _____

Date of Completion: _____

* * * * *

EXHIBIT D**COMPLIANCE CHECKLIST FOR SUBAWARD OVERSIGHT**

The Cabarrus Health Alliance (“*Unit*”) has adopted a Conflict of Interest Policy (“*Policy*”) that governs the Unit’s expenditure of Federal Financial Assistance (as defined in Section II of the Policy). The Policy designates the Health Director as the “COI Point of Contact.” The Policy requires the COI Point of Contact to complete this Compliance Checklist to identify potential real or apparent conflicts of interest in connection with proposed Subawards (as defined in Section II) and file the Checklist in the records of the Unit.

Instructions for Completion

1. The COI Point of Contact shall complete Steps 1 through 5 of the Checklist below.
2. If the value of the proposed Subaward exceeds \$250,000, the COI Point of Contact shall collect a Conflict of Interest Disclosure Form from each Covered Individual.
3. If the COI Point of Contact identifies a potential real or apparent conflict of interest after completing this Compliance Checklist, the COI Point of Contact shall report such potential conflict of interest to the Human Resources Director and to each member of the Governing Board.

Definitions.

1. *Covered Individual*. Each person identified in Section 1 of this Checklist is a “Covered Individual” for purposes of this Compliance Checklist and the Policy.
2. *Immediate Family Member* means, with respect to any Covered Individual, (i) a spouse, and parents thereof, (ii) a child, and parent thereof, (iii) a parent, and spouse thereof, (iv) a sibling, and spouse thereof, (v) a grandparent and grandchild, and spouses thereof, (vi) domestic partners and parents thereof, including domestic partners of any individual in (ii) through (v) of this definition; and (vii) any individual related by blood or affinity whose close association with the Covered Individual is the equivalent of a family relationship.
3. *Related Party* means (i) an Immediate Family Member of a Covered Individual, (ii) a partner of a Covered Individual, or (iii) a current or potential employer (other than the Unit) of a Covered Individual, of a partner of a Covered Individual, or of an Immediate Family Member of a Covered Individual.

Step			
1	Identify the proposed Subaward, Subrecipient, and the subject of the Subaward.	<u>Name of Contract:</u> <hr/> <u>Name of Counterparty</u> <hr/> <u>Subject of Subaward:</u> <hr/>	
2	Identify all individuals involved in the selection, award, or administration of the Subaward. These individuals are “Covered Individuals”. Ensure that each Covered Individual has been provided with a copy of the Conflict of Interest Policy.		
	<u>Public Officials</u>	<u>Employees</u>	<u>Agents</u>
3	Identify whether any Covered Individual has a (i) financial or other interest in, or (ii) tangible personal benefit from the firm considered for a Subaward. [If the estimated Subaward amount exceeds \$100,000, ensure that each Covered Individual files a Conflict of Interest Disclosure Form with the COI Point of Contact.]		
Any identified interest in Step 3 is a potential “real” conflict of interest.	<u>Public Officials</u>	<u>Employees</u>	<u>Agents</u>
4	Identify whether any Related Party has a (i) financial or other interest in or (ii) tangible personal benefit from the firm considered from a Subaward. If the estimated Subaward amount exceeds \$100,000, ensure that each Covered Individual files a Conflict of Interest Disclosure Form with the COI Point of Contact.]		
Any identified interest in Step 4 is	<u>Public Officials – Related Party</u>	<u>Employees – Related Party</u>	<u>Agents – Related Party</u>

<p>a potential “real” conflict of interest.</p>			
<p>5</p>	<p>Identify whether a reasonable person with knowledge of the relevant facts would find that an existing situation or relationship creates the <i>appearance</i> that a Covered Individual or any Related Party has a financial or other interest in or a tangible personal benefit from a firm considered for a Subaward? If yes, explain.</p>		
<p>Any identified interest in Step 5 is a potential “apparent” conflict of interest.</p>	<p><u>Public Officials</u></p>	<p><u>Employees</u></p>	<p><u>Agents</u></p>

COI Point of Contact: _____

Signature of COI Point of Contact: _____

Date of Completion: _____

EXHIBIT E

SUBAWARD CONFLICT OF INTEREST DISCLOSURE FORM

FOR OFFICIALS, EMPLOYEES, AND AGENTS

The Cabarrus Health Alliance (“Unit”) has adopted a Conflict of Interest Policy (“Policy”) that governs the Unit’s expenditure of Federal Financial Assistance (as defined in Section II of the Policy). The Policy designates the Health Director as the COI Point of Contact.

The COI Point of Contact has identified you as an official, employee, or agent of the Unit that may be involved in the selection, award, or administration of the following subaward: _____ (the “Subaward”). To safeguard the Unit’s expenditure of Federal Financial Assistance, the COI Point of Contact has requested that you identify any potential real or apparent conflicts of interest in the Firm considered for the award of a Subaward. Using the Exhibit A to the Policy as a guide, please answer the following questions:

1. Do you have a financial or other interest in a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

2. Will you receive any tangible personal benefit from a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

3. For purposes of Question 3(a) and 3(b), your “Immediate Family Members” include: (i) your spouse and their parents, (ii) your child, (iii) your parent and any spouse of your parent, (iv) your sibling and any spouse of your sibling, (v) your grandparents or grandchildren, and the spouses of each, (vi) any domestic partner of any individual in (ii) through (v) of this definition; and (vii) any individual related by blood or affinity whose close association with you is the equivalent of a family relationship.

a. Do you have an Immediate Family Member with a financial or other interest in a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

- b. Do you have an Immediate Family Member that will receive a tangible personal benefit from a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

- 4. Do you have any other partner with a financial or other interest in a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

- 5. Will any other partner of yours receive any tangible personal benefit from a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

- 6. Does your current or potential employer (other than the Unit) have a financial or other interest in a firm considered for this Subaward or will such current or potential employer receive a tangible personal benefit from this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

7. Benefits to Employers

- a. Does a current or potential employer (other than the Unit) of any of your Immediate Family Members have a financial or other interest in a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

- b. Will a current or potential employer (other than the Unit) of any of your Immediate Family Members receive a tangible personal benefit from this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

-
- c. Does a current or potential employer (other than the Unit) of any partner of yours have a financial or other interest in a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

- d. Will a current or potential employer (other than the Unit) of any partner of yours receive a tangible personal benefit from this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

8. Does any existing situation or relationship create the appearance that you have a financial or other interest in a firm considered for this Subaward or will receive a tangible personal benefit from a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

9. Does any existing situation or relationship create the appearance that any Immediate Family Member of yours has a financial or other interest in a firm considered for this Subaward or will receive a tangible personal benefit from a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

10. Does any existing situation or relationship create the appearance that your current or potential employer (other than the Unit) has a financial or other interest in a firm considered for this Subaward or will receive a tangible personal benefit from a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

11. Does any existing situation or relationship create the appearance that any current or potential employer (other than the Unit) of any of your Immediate Family Members has a financial or other

interest in a firm considered for this Subaward or will receive a tangible personal benefit from a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

12. Does any existing situation or relationship create the *appearance* that any current or potential employer (other than the Unit) of any other partner has a financial or other interest in a firm considered for this Subaward or will receive a tangible personal benefit from a firm considered for this Subaward?

Yes _____ No _____ Unsure: _____

If the answer is Yes or Unsure, please explain:

* * * * *

Sign Name: _____

Print Name: _____

Name of Employer _____

Job Title: _____

Date of Completion: _____

* * * * *



SUBJECT: ARPA ALLOWABLE COST AND COST PRINCIPLES POLICY

EFFECTIVE DATE: October 25, 2022

REVISION DATE: October 25, 2022

REVIEW DATE: October 10, 2023

POLICY STATEMENT:

WHEREAS the Cabarrus Health Alliance, has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

WHEREAS the funds may be used for projects within these categories, to the extent authorized by state law.

1. Support public health expenditures, by funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet; and

WHEREAS the ARP/CSLFRF are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Sect. 200 (UG), as provided in the Assistance Listing; and

WHEREAS the Compliance and Reporting Guidance for the State and Local Fiscal Recovery Funds provides, in relevant part:

Allowable Costs/Cost Principles. As outlined in the Uniform Guidance at 2 CFR Part 200, Subpart E regarding Cost Principles, allowable costs are based on the premise that a recipient is responsible for the effective administration of Federal awards, application of sound management practices, and administration of Federal funds in a manner consistent with the program objectives and terms and conditions of the award. Recipients must implement robust internal controls and effective monitoring to ensure compliance with the Cost Principles, which are important for building trust and accountability.

ARP/CSLFRF Funds may be, but are not required to be, used along with other funding sources for a given project. Note that ARP/CSLFRF Funds may not be used for a non-Federal cost share or match where prohibited by other Federal programs, e.g., funds may not be used for the State share for Medicaid.

Treasury's Interim Final Rule and guidance and the Uniform Guidance outline the types of costs that are allowable, including certain audit costs. For example, per 2 CFR 200.425, a reasonably proportionate share of the costs of audits required by the Single Audit Act Amendments of 1996 are allowable; however, costs for audits that were not performed in accordance with 2 CFR Part 200, Subpart F are not allowable. Please see 2 CFR Part 200, Subpart E regarding the Cost Principles for more information.

- a. Administrative costs: Recipients may use funds for administering the SLFRF program, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements. Further, costs must be reasonable and allocable as outlined in 2 CFR 200.404 and 2 CFR 200.405. Pursuant to the ARP/CSLFRF Award Terms and Conditions, recipients are permitted to charge both direct and indirect costs to their SLFRF award as administrative costs. Direct costs are those that are identified specifically as costs of implementing the ARP/CSLFRF program objectives, such as contract support, materials, and supplies for a project. Indirect costs are general overhead costs of an organization where a portion of such costs are allocable to the ARP/CSLFRF award such as the cost of facilities or administrative functions like a director's office. Each category of cost should be treated consistently in like circumstances as direct or indirect, and recipients may not charge the same administrative costs to both direct and indirect cost categories, or to other programs. If a recipient has a current Negotiated Indirect Costs Rate Agreement (NICRA) established with a Federal cognizant agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals, then the recipient may use its current NICRA. Alternatively, if the recipient does not have a NICRA, the recipient may elect to use the de minimis rate of 10 percent of the modified total direct costs pursuant to 2 CFR 200.414(f).
- b. Salaries and Expenses: In general, certain employees' wages, salaries, and covered benefits are an eligible use of ARP/CSLFRF award funds; and

WHEREAS Subpart E of the UG dictates allowable costs and cost principles for expenditure of ARP/CSLFRF funds; and

WHEREAS Subpart E of the UG (specifically, 200.400) states that:

The application of these cost principles is based on the fundamental premises that:

- (a) The non-Federal entity is responsible for the efficient and effective administration of the Federal award through the application of sound management practices.
- (b) The non-Federal entity assumes responsibility for administering Federal funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the Federal award.
- (c) The non-Federal entity, in recognition of its own unique combination of staff, facilities, and experience, has the primary responsibility for employing whatever form of sound organization and management techniques may be necessary in order to assure proper and efficient administration of the Federal award.
- (d) The application of these cost principles should require no significant changes in the internal accounting policies and practices of the non-Federal entity. However, the accounting practices of the non-Federal entity must be consistent with these cost principles and support the accumulation of costs as required by the principles, and must provide for adequate documentation to support costs charged to the Federal award.
- (e) In reviewing, negotiating and approving cost allocation plans or indirect cost proposals, the cognizant agency for indirect costs should generally assure that the non-Federal entity is applying these cost accounting principles on a consistent basis during their review and negotiation of indirect cost proposals. Where wide variations exist in the treatment of a given cost item by the non-Federal entity, the reasonableness and equity of such treatments should be fully considered.
- (f) For non-Federal entities that educate and engage students in research, the dual role of students as both trainees and employees (including pre- and post-doctoral staff) contributing to the completion of Federal awards for research must be recognized in the application of these principles.
- (g) The non-Federal entity may not earn or keep any profit resulting from Federal financial assistance, unless explicitly authorized by the terms and conditions of the Federal award;

BE IT RESOLVED that the governing board of Cabarrus Health Alliance hereby adopts and enacts the following US Cost Principles Policy for the expenditure of ARP/CSLFRF funds.

CHA ALLOWABLE COSTS AND COSTS PRINCIPLES POLICY

1. ALLOWABLE COSTS AND COSTS PRINCIPLES POLICY OVERVIEW

Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly called Uniform Guidance (UG), specifically Subpart E, defines those items of cost that are allowable, and which are unallowable. The tests of allowability under these principles are: (a) the costs must be reasonable; (b) they must be allocable to eligible projects under the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 ARP/CSLFRF; (c) they must be given consistent treatment through application of those generally accepted accounting principles appropriate to the circumstances; and (d) they must conform to any limitations or exclusions set forth in these principles or in the ARP/CSLFRF grant award as to types or

amounts of cost items. Unallowable items fall into two categories: expenses which are by their nature unallowable (e.g., alcohol), and unallowable activities (e.g., fund raising).

Cabarrus Health Alliance shall adhere to all applicable cost principles governing the use of federal grants. This policy addresses the proper classification of both direct and indirect charges to ARP/CSLFRF funded projects and enacts procedures to ensure that proposed and actual expenditures are consistent with the ARP/CSLFRF grant award terms and all applicable federal regulations in the UG.

Responsibility for following these guidelines lies with the CHA Health Director or Finance Officer or designees, who are charged with the administration and financial oversight of the ARP/CSLFRF. Further, all local government employees and officials who are involved in obligating, administering, expending, or monitoring ARP/CSLFRF grant funded projects should be well versed with the categories of costs that are generally allowable and unallowable. Questions on the allowability of costs should be directed to CHA Health Director or Finance Officer or designees. As questions on allowability of certain costs may require interpretation and judgment, local government personnel are encouraged to ask for assistance in making those determinations.

GENERAL COST ALLOWABILITY CRITERIA

All costs expended using ARP/CSLFRF funds must meet the following general criteria:

1. Be necessary and reasonable for the proper and efficient performance and administration of the grant program.

A cost must be *necessary* to achieve a project object. When determining whether a cost is necessary, consideration may be given to:

- Whether the cost is needed for the proper and efficient performance of the grant project.
- Whether the cost is identified in the approved project budget or application.
- Whether the cost aligns with identified needs based on results and findings from a needs assessment.
- Whether the cost addresses project goals and objectives and is based on program data.

A cost is *reasonable* if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices. When determining reasonableness of a cost, consideration must be given to:

- Whether the cost is a type generally recognized as ordinary and necessary for the operation of the Cabarrus Health Alliance or the proper and efficient performance of the federal award.

- The restraints or requirements imposed by factors, such as: sound business practices; arm's-length bargaining; federal, state, and other laws and regulations; and terms and conditions of the ARP/CSLFRF award.
- Market prices for comparable goods or services for the geographic area.
- Whether individuals concerned acted with prudence in the circumstances considering their responsibilities to Cabarrus Health Alliance, its employees, the public at large, and the federal government.
- Whether Cabarrus Health Alliance significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the ARP/CSLFRF award's cost.

2. **Be allocable to the ARP/CSLFRF federal award.** A cost is allocable to the ARP/CSLFRF award if the goods or services involved are chargeable or assignable to the ARP/CSLFRF award in accordance with the relative benefit received. This means that the ARP/CSLFRF grant program derived a benefit in proportion to the funds charged to the program. *For example, if 50 percent of a local government program officer's salary is paid with grant funds, then the local government must document that the program officer spent at least 50 percent of his/her time on the grant program.*

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized by the ARP/CSLFRF, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required.

3. **Be authorized and not prohibited under state or local laws or regulations.**
4. **Conform to any limitations or exclusions set forth in the principles, federal laws, ARP/CSLFRF award terms, and other governing regulations as to types or amounts of cost items.**
5. **Be consistent with policies, regulations, and procedures that apply uniformly to both the ARP/CSLFRF federal award and other activities of Cabarrus Health Alliance.**
6. **Be accorded consistent treatment.** A cost MAY NOT be assigned to a federal award as a direct cost and also be charged to a federal award as an indirect cost. And a cost must be treated consistently for both federal award and non-federal award expenditures.
7. **Be determined in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in the UGG.**

- 8. Be net of all applicable credits.** The term “applicable credits” refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to and received by the local government related to the federal award, they shall be credited to the ARP/CSLFRF award, either as a cost reduction or a cash refund, as appropriate and consistent with the award terms.
- 9. Be adequately documented.**

SELECTED ITEMS OF COST

The UGG examines the allowability of fifty-five (55) specific cost items (commonly referred to as Selected Items of Cost) at 2 CFR § 200.420-.475.

CHA’s Finance Officer or designee responsible for determining cost allowability must be familiar with the Selected Items of Cost. CHA must follow the applicable regulations when charging these specific expenditures to the ARP/CSLFRF grant. CHA’s financial personnel will check costs against the selected items of cost requirements to ensure the cost is allowable and that all process and documentation requirements are followed. In addition, State laws, Cabarrus Health Alliance regulations, and program-specific rules may deem a cost as unallowable, and CHA personnel must follow those non-federal rules as well.

Exhibit A identifies and summarizes the Selected Items of Cost.

DIRECT AND INDIRECT COSTS

Allowable and allocable costs must be appropriately classified as direct or indirect charges. It is essential that each item of cost be treated consistently in like circumstances either as a direct or an indirect cost.

Direct costs are expenses that are specifically associated with a particular ARP/CSLFRF-eligible project and that can be directly assigned to such activities relatively easily with a high degree of accuracy. Common examples of direct costs include salary and fringe benefits of personnel directly involved in undertaking an eligible project, equipment and supplies for the project, subcontracted service provider, or other materials consumed or expended in the performance of a grant-eligible project.

Indirect costs are (1) costs incurred for a common or joint purpose benefitting more than one ARP/CSLFRF-eligible project, and (2) not readily assignable to the project specifically benefited, without effort disproportionate to the results achieved. They are expenses that benefit more than one project or even more than one federal grant. Common examples of indirect costs include utilities, local telephone charges, shared office supplies, administrative or secretarial salaries.

For indirect costs, the Cabarrus Health Alliance may charge a 10 percent de minimis rate of modified total direct costs (MTDC). According to UGG Section 200.68 MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance the subawards under

the award). MTDC EXCLUDES equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000.

SPECIAL PROVISIONS FOR STATE AND LOCAL GOVERNMENTS

There are some special provisions of the UG that apply only to states, local governments, and Indian Tribes.

§ 200.444 General costs of government.

(a) For states, local governments, and Indian Tribes, the general costs of government are unallowable (except as provided in § 200.475). Unallowable costs include:

- (1) Salaries and expenses of the Office of the Governor of a state or the chief executive of a local government or the chief executive of an Indian tribe;
- (2) Salaries and other expenses of a state legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction;
- (3) Costs of the judicial branch of a government;
- (4) Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by statute or regulation (however, this does not preclude the allowability of other legal activities of the Attorney General as described in § 200.435); and
- (5) Costs of other general types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost under a program statute or regulation.

(b) For Indian tribes and Councils of Governments (COGs) (see definition for *Local government* in § 200.1 of this part), up to 50% of salaries and expenses directly attributable to managing and operating Federal programs by the chief executive and his or her staff can be included in the indirect cost calculation without documentation.

§ 200.416 COST ALLOCATION PLANS AND INDIRECT COST PROPOSALS.

(a) For states, local governments and Indian tribes, certain services, such as motor pools, computer centers, purchasing, accounting, etc., are provided to operating agencies on a centralized basis. Since Federal awards are performed within the individual operating agencies, there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process.

(b) Individual operating agencies (governmental department or agency), normally charge Federal awards for indirect costs through an indirect cost rate. A separate indirect cost rate(s) proposal for each operating agency is usually necessary to claim indirect costs under Federal awards. Indirect costs include:

- (1) The indirect costs originating in each department or agency of the governmental unit carrying out Federal awards and
 - (2) The costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.
- (c) The requirements for development and submission of cost allocation plans (for central service costs and public assistance programs) and indirect cost rate proposals are contained in appendices V, VI and VII to this part.

§ 200.417 INTERAGENCY SERVICE.

The cost of services provided by one agency to another within the governmental unit may include allowable direct costs of the service plus a pro-rated share of indirect costs. A standard indirect cost allowance equal to ten percent of the direct salary and wage cost of providing the service (excluding overtime, shift premiums, and fringe benefits) may be used in lieu of determining the actual indirect costs of the service. These services do not include centralized services included in central service cost allocation plans as described in Appendix V to Part 200.

COST ALLOWABILITY REVIEW PROCESS

PREAPPROVAL COST ALLOWABILITY REVIEW

Before an ARP/CSLFRF-funded project is authorized, the CHA's Finance Director must review the proposed cost items within an estimated project budget to determine whether they are allowable and allocable and whether cost items will be charged as direct or indirect expenses. This review will occur concurrently with the review of project eligibility and *before* obligating or expending any ARP/CSLFRF funds.

- Local government personnel must submit proposed ARP/CSLFRF projects to CHA Health Director or designee for review. In addition to other required information, all proposed project submissions must delineate estimated costs by cost item.
- Along with a general review of project eligibility and conformance with other governing board management directives, if required, the CHA Health Director or designee and/or the CHA Finance Director or designee must review estimated costs for specific allowable cost requirements, budget parameters, indirect rates, fringe benefit rates, and those activities/costs that require pre-approval by the US Treasury.
- If a proposed project includes a request for an unallowable cost, the CHA Executive or Finance Director will return the proposal to the requesting party for review and, if practicable, resubmission with corrected cost items.
- Once a proposed project budget is pre-approved by the CHA Finance Officer or designee the local government personnel responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget.

POST-EXPENDITURE COST ALLOWABILITY REVIEW

Once an expenditure is incurred related to an eligible project, and an invoice or other demand for payment is submitted to the local government, the CHA Finance Director or designee must perform a second review to ensure that actual expenditures comprise allowable costs.

- All invoices or other demands for payment must include a breakdown by cost item. The cost items should mirror those presented in the proposed budget for the project. If an invoice or other demand for payment does not include a breakdown by cost item, the CHA Finance Director will return the invoice to the project manager and/or vendor, contractor, or subrecipient for correction.
- The CHA Finance Director or designee must review the individual cost items listed on the invoice or other demand for payment to determine their allowability and allocability.
- If all cost items are deemed allowable and properly allocable, the CHA Finance Director or designee must proceed through the local government's normal disbursement process.
- If any cost item is deemed unallowable, the CHA executive or Finance Director or designee will notify the project management and/or vendor, contractor, or subrecipient that a portion of the invoice or other demand for payment will not be paid with ARP/CSLFRF funds. The CHA Finance Director or designee may in their discretion, and consistent with this policy, allow an invoice or other demand for payment to be resubmitted with a revised cost allocation. If the local government remains legally obligated by contract or otherwise to pay the disallowed cost item, it must identify other local government funds to cover the disbursement. Cabarrus Health Alliance's governing board must approve any allocation of other funds for this purpose.
- The CHA Finance Officer must retain appropriate documentation of budgeted cost items per project and actual obligations and expenditures of cost items per project.

COST TRANSFERS

Any costs charged to the ARP/CSLFRF federal award that do not meet the allowable cost criteria must be removed from the award account and charged to an account that does not require adherence to federal UGG or other applicable guidelines.

Failure to adequately follow this policy and related procedures could result in questioned costs, audit findings, potential repayment of disallowed costs and discontinuance of funding.

Date

Board Chairman

EXHIBIT A

Selected Items of Cost	Uniform Guidance General Reference	Allowability
Advertising and public relations costs	2 CFR § 200.421	Allowable with restrictions
Advisory councils	2 CFR § 200.422	Allowable with restrictions
Alcoholic beverages	2 CFR § 200.423	Unallowable
Alumni/ae activities	2 CFR § 200.424	Not specifically addressed
Audit services	2 CFR § 200.425	Allowable with restrictions
Bad debts	2 CFR § 200.426	Unallowable
Bonding costs	2 CFR § 200.427	Allowable with restrictions
Collection of improper payments	2 CFR § 200.428	Allowable
Commencement and convocation costs	2 CFR § 200.429	Not specifically addressed
Compensation – personal services	2 CFR § 200.430	Allowable with restrictions; Special conditions apply (e.g., § 200.430(i)(5))
Compensation – fringe benefits	2 CFR § 200.431	Allowable with restrictions
Conferences	2 CFR § 200.432	Allowable with restrictions
Contingency provisions	2 CFR § 200.433	Unallowable with exceptions
Contributions and donations	2 CFR § 200.434	Unallowable (made by non-federal entity); not reimbursable but value may be used as cost sharing or matching (made to non-federal entity)
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent	2 CFR § 200.435	Allowable with restrictions

infringements		
Depreciation	2 CFR § 200.436	Allowable with qualifications
Employee health and welfare costs	2 CFR § 200.437	Allowable with restrictions
Entertainment costs	2 CFR § 200.438	Unallowable with exceptions
Equipment and other capital expenditures	2 CFR § 200.439	Allowability based on specific requirement
Exchange rates	2 CFR § 200.440	Allowable with restrictions
Fines, penalties, damages and other settlements	2 CFR § 200.441	Unallowable with exceptions
Fund raising and investment management costs	2 CFR § 200.442	Unallowable with exceptions
Gains and losses on disposition of depreciable assets	2 CFR § 200.443	Allowable with restrictions
General costs of government	2 CFR § 200.444	Unallowable with exceptions
Goods and services for personal use	2 CFR § 200.445	Unallowable (goods/services); allowable (housing) with restrictions
Idle facilities and idle capacity	2 CFR § 200.446	Idle facilities - unallowable with exceptions; Idle capacity - allowable with restrictions
Insurance and indemnification	2 CFR § 200.447	Allowable with restrictions
Intellectual property	2 CFR § 200.448	Allowable with restrictions
Interest	2 CFR § 200.449	Allowable with restrictions
Lobbying	2 CFR § 200.450	Unallowable
Losses on other awards or contracts	2 CFR § 200.451	Unallowable (however, they are required to be included in the indirect cost rate base for

		allocation of indirect costs)
Maintenance and repair costs	2 CFR § 200.452	Allowable with restrictions
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453	Allowable with restrictions
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454	Allowable with restrictions; unallowable for lobbying organizations
Organization costs	2 CFR § 200.455	Unallowable except federal prior approval
Participant support costs	2 CFR § 200.456	Allowable with prior approval of the federal awarding agency
Plant and security costs	2 CFR § 200.457	Allowable; capital expenditures are subject to § 200.439
Pre-award costs	2 CFR § 200.458	Allowable if consistent with other allowabilities and with prior approval of the federal awarding agency
Professional services costs	2 CFR § 200.459	Allowable with restrictions
Proposal costs	2 CFR § 200.460	Allowable with restrictions
Publication and printing costs	2 CFR § 200.461	Allowable with restrictions
Rearrangement and reconversion costs	2 CFR § 200.462	Allowable (ordinary and normal)
Recruiting costs	2 CFR § 200.463	Allowable with restrictions
Relocation costs of employees	2 CFR § 200.464	Allowable with restrictions
Rental costs of real property and equipment	2 CFR § 200.465	Allowable with restrictions
Scholarships and student aid costs	2 CFR § 200.466	Not specifically addressed
Selling and marketing costs	2 CFR § 200.467	Unallowable with exceptions

Specialized service facilities	2 CFR § 200.468	Allowable with restrictions
Student activity costs	2 CFR § 200.469	Unallowable unless specifically provided for in the federal award
Taxes (including Value Added Tax)	2 CFR § 200.470	Allowable with restrictions
Termination costs	2 CFR § 200.471	Allowable with restrictions
Training and education costs	2 CFR § 200.472	Allowable for employee development
Transportation costs	2 CFR § 200.473	Allowable with restrictions
Travel costs	2 CFR § 200.474	Allowable with restrictions
Trustees	2 CFR § 200.475	Not specifically addressed



SUBJECT: ARPA ELIGIBLE USE POLICY

EFFECTIVE DATE: October 25, 2022

REVISION DATE: October 25, 2022

REVIEW DATE: October 10, 2023

POLICY STATEMENT:

WHEREAS the Cabarrus Health Alliance (“CHA”), has received an allocation of funds from the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF); and

WHEREAS US Treasury is responsible for implementing ARP/CSLFRF and has enacted a Final Rule outlining eligible projects; and

WHEREAS the funds may be used for projects within these categories, to the extent authorized by state law.

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and,
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet; and

WHEREAS the ARP/CSLFRF are subject to the provisions of the federal Uniform Grant Guidance, 2 CFR Part 200 (UG), as provided in the Assistance Listing; and

WHEREAS US Treasury has issued a Compliance and Reporting Guidance v.2.1 (November 15, 2021) dictating implementation of the ARP/CSLFRF award terms and compliance requirements; and

WHEREAS the Compliance and Reporting Guidance states on page 6 that

Per 2 CFR Part 200.303, your organization must develop and implement effective internal controls to ensure that funding decisions under the SLFRF award constitute eligible uses of funds, and document determinations.

BE IT RESOLVED that the Cabarrus Health Alliance hereby adopts and enacts the following Eligibility Determination Policy for ARP/CSLFRF funds.

Eligibility Determination Policy for American Rescue Plan Act of 2021 Coronavirus State and Local Fiscal Recovery Funds

This policy defines the permissible and prohibited uses of the Coronavirus State and Local Fiscal Recovery Funds of H.R. 1319 American Rescue Plan Act of 2021 (ARP/CSLFRF) funds. It also outlines the procedures for determining how Cabarrus Health Alliance will spend its ARP/CSLFRF funds.

I. PERMISSIBLE USES OF ARP/CSLFRF FUNDING

US Treasury issued its **Final Rule** regarding use of ARPA funds on January 6, 2022. (The Final Rule is effective as of April 1, 2022. Until that date, a local government may proceed under the regulation promulgated by US Department of the Treasury in its **Interim Final Rule** or the Final Rule.) The Final Rule (and the Interim Final Rule) identify permissible uses of ARP/CSLFRF funds and certain limitations and process requirements. Local governments must allocate ARP/CSLFRF funds no later than December 31, 2024 and disburse all funding no later than December 31, 2026. Failure of an entity to expend all funds by December 31, 2026 will result in forfeiture of ARPA funds.

ARP/CSLFRF funds may be used for projects within the following categories of expenditures:

1. Support COVID-19 public health expenditures, by funding COVID-19 mitigation and prevention efforts, medical expenses, behavioral healthcare, preventing and responding to violence, and certain public health and safety staff;
2. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, non-profits, impacted industries, and the public sector;
3. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic;
4. Provide premium pay for essential workers, offering additional support to those who have borne and will bear the greatest health risks because of their service in critical infrastructure sectors; and
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet; and

II. PROHIBITED USES OF ARPA FUNDING

The ARP/CSLFRF and US Treasury's Final Rule prohibit certain uses of ARP/CSLFRF funds. Specifically, ARP/CSLFRF funds may not be used for projects within the following categories of expenditures:

1. To make a deposit into a pension fund that constitutes an extraordinary payment of an accrued, unfunded liability (Note that routine contributions as part of a payroll obligation for an eligible project are allowed.);

2. To borrow money or make debt service payments;
3. To replenish rainy day funds or fund other financial reserves;
4. To satisfy an obligation arising from a settlement agreement, judgment, consent decree, or judicially confirmed debt restricting in a judicial, administrative, or regulatory proceeding (There is an exception to this prohibition if the settlement or judgment requires the Cabarrus Health Alliance to provide services to respond to the COVID-19 public health emergency or its negative economic impacts or to provide government services, then the costs of those otherwise ARP/CSLFRF-eligible projects are allowed.);
5. For a project that includes a term or condition that undermines efforts to stop the spread of COVID-19 or discourages compliance with recommendations and guidelines in CDC guidance for stopping the spread of COVID-19;
6. In violation of the conflict-of-interest requirements imposed by the award terms and 2 CFR 200.318(c).
7. For any expenditure that would violate other applicable federal, state, and local laws and regulations.

CHA, and any of its contractors or subrecipients, may not expend any ARP/CSLFRF funds for these purposes.

III. PROCEDURES FOR PROJECT APPROVAL

The following are procedures for ARP/CSLFRF project approvals. All CHA employees and officials must comply with these requirements.

1. Requests for ARP/CSLFRF funding, must be made in writing and include all the following: Exhibit A and will include all of the following:
 - a. Brief description of the project
 - b. Identification of ARP/CSLFRF Expenditure Category (EC) (A list of ECs in in the Appendix to the US Treasury Compliance and Reporting Guidance.)
 - c. Required justifications for applicable projects, according to the requirements in the Final Rule. Employees or any applicant seeking ARPA funding should review the Final Rule and Final Rule Overview prior to submitting a proposal.
 - d. Proposed budget, broken down by cost item, in accordance with the CHA's Allowable Cost Policy.
 - e. A project implementation plan and estimated implementation timeline (All ARP/CSLFRF funds must be fully obligated by December 31, 2024, and fully expended by December 31, 2026.)
2. Requests for funding must be submitted to CHA Finance Officer or designee for approval. All requests will be reviewed by CHA Finance Officer or designee for ARP/CSLFRF compliance and by CHA Finance Officer or designee for allowable costs and other financial review.
3. No ARP/CSLFRF may be obligated or expended before final written approval by CHA Finance Officer or designee
4. If a proposal does not meet the required criteria, it will be returned to the requesting party for revision and resubmittal.

5. Following approval, employees responsible for implementing the project must conform actual obligations and expenditures to the pre-approved project budget. Changes in project budgets must be approved by CHA Finance Officer or designee and may require a budget amendment before proceeding. Any delay in the projected project completion date shall be communicated to the CHA Finance Director or designee immediately.
6. The CHA Finance Director or designee must collect and document required information for each EC, for purposes of completing the required Project and Expenditure reports. Such shall be completed and provided in the substantially the same form as the form attached herto as Exhibit B.
7. The CHA Health Director or designee must maintain written project requests and approvals, all supporting documentation, and financial information at least until December 31, 2031.

Date

Board Chairman

SUBJECT: ARPA NON-DISCRIMINATION POLICY

EFFECTIVE DATE: October 25, 2022

REVISION DATE: October 25, 2022

REVIEW DATE: October 10, 2023

POLICY STATEMENT:

WHEREAS, the Cabarrus Health Alliance (“CHA”) has received an allocation of funds from the “Coronavirus State Fiscal Recovery Fund” or “Coronavirus Local Fiscal Recovery Fund” (together “CSLFRF funds”), established pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (the “ARP/CSLFRF award”).

WHEREAS, CSLFRF funds are subject to the U.S. Department of Treasury (“Treasury”) regulations, including the Final Rule, the Award Terms and Conditions, and the Title VII implementing regulations at 31 C.F.R. Part 22.

WHEREAS, pursuant to the ARP/CSLFRF Award Terms and Conditions, and as a condition of receiving CSLFRF funds, CHA agrees to follow all federal statutes and regulations prohibiting discrimination in its administration of CSLFRF under the terms and conditions of the ARP/CSLFRF award, including, without limitation, the following:

- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury’s implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin within programs or activities receiving federal financial assistance;
- ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
- iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving Federal financial assistance;
- iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury’s implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and
- v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

RESOLVED, That the governing board of Cabarrus Health Alliance hereby adopts and enacts the following nondiscrimination policy, which shall apply to the operations of any program,

activity, or facility that is supported in whole, or in part, by expenditures CSLFRF pursuant to the ARP/CSLFRF award.

Nondiscrimination Policy Statement

It is the policy of CHA to ensure that no person shall, on the ground of race, color, national origin (including limited English Proficiency), familial status, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subject to discrimination under any program or activity administered by CHA, including programs or activities that are funded in whole or part, with Coronavirus State and Local Fiscal Recovery Funds ("CSLFRF"), which CHA received from the U.S. Department of Treasury ("Treasury") pursuant to Sections 602 and 603 of the Social Security Act, as added by Section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (herein the "ARP/CSLFRF award").

I. Governing Statutory & Regulatory Authorities

As required by the CSLFRF Award Terms and Conditions, Cabarrus Health Alliance shall ensure that each "activity," "facility," or "program"¹ that is funded in whole, or in part, with CSLFRF and administered under the ARP/CSLFRF award, will be facilitated, operated, or conducted in compliance with the following federal statutes and federal regulations prohibiting discrimination. These include, but are not limited to, the following:

- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance;
- ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
- iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;
- iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age within programs or activities receiving federal financial assistance; and
- v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs,

¹ 22 C.F.R. § 22.3 defines "program" and "activity" as all operations of an entity, including local governments, that receive Federal financial assistance, and the departments, agencies, or special purpose districts of the local governments to which Federal financial assistance is distributed. "Federal financial assistance" includes, among other things, grants and loans of federal funds. "Facility" includes all or any part of structures, equipment, or other real or personal property or interests therein, and the provision of facilities includes the construction, expansion, renovation, remodeling, alteration, or acquisition of facilities.

activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

II. Discriminatory Practices Prohibited in the Administration of the ARP/CSLFRF Award

To ensure compliance with Title VII of the Civil Rights Act of 1964, and Title 31 Code of Federal Regulations, Part 22, the Civil Rights Restoration Act of 1987, and other pertinent nondiscrimination authorities, Cabarrus Health Alliance shall prohibit, at a minimum, the following practices in its administration of CSLFRF pursuant to the ARP/CSLFRF award:

1. Denying to a person any service, financial aid, or other program benefit without good cause;
2. Providing to a person any service, financial aid, or another benefit which is different in quantity or quality, or is provided in a different manner, from that provided to others under the program.
3. Subjecting a person to segregation or separate treatment in any matter related to the receipt of any service, financial aid, or other benefit under the program;
4. Restricting a person in the enjoyment of any advantages, privileges, or other benefits enjoyed by others receiving any service, financial aid, or other benefit under the program;
5. Treating a person differently from others in determining whether that person satisfies any admission, enrollment, quota, eligibility, membership, or other requirement or condition which persons must meet to be provided any service, financial aid, or other benefit provided under the program;
6. Implementing different standards, criteria, or other requirements for admission, enrollment, or participation in planning, advisory, contractual, or other integral activities to the program;
7. Adopting methods of administration which, directly or through contractual relationships, would defeat or substantially impair the accomplishment of effective nondiscrimination;
8. Selecting a site or location of facilities with the purpose or effect of excluding persons from, denying them the benefits of, subjecting them to discrimination, or with the purpose or effect of defeating or substantially impairing the accomplishment of the objectives of Title VI or related acts and regulations;
9. Discriminating against any person, either directly or through a contractual agreement, in any employment resulting from the program, a primary objective of which is to provide employment;
10. Committing acts of intimidation or retaliation, including threatening, coercing, or discriminating against any individual for the purpose of interfering with any right or privilege secured by any pertinent nondiscrimination law, or because an individual made a complaint, testified, assisted, or participated in an investigation, proceeding, or hearing.

III. Reporting & Enforcement

1. The Cabarrus Health Alliance shall cooperate in any enforcement or compliance review activities by the Department of the Treasury. Enforcement may include investigation, arbitration, mediation, litigation, and monitoring of any settlement agreements that may result from these actions. CHA shall comply with information requests, on-site compliance reviews, and reporting requirements.
2. The Cabarrus Health Alliance shall maintain a complaint log and inform the Treasury of any complaints of discrimination on the grounds of race, color, or national origin (including limited English proficiency covered by Title VI of the Civil Rights Act of 1964 and implementing regulations and provide, upon request, a list of all such reviews or proceedings based on the complaint, whether pending or completed, including the outcome. CHA shall inform the Treasury if it has received no complaints under Title VI.
3. Any person who believes they have been aggrieved by a discriminatory practice under Title VI has a right to file a formal complaint with the Treasury. Any such complaint must be in writing and filed with the Treasury's Title VI Coordinator within one hundred eighty (180) days following the date of the alleged discriminatory occurrence.
4. Any person who believes that because of that person's race, color, national origin, limited English proficiency, familial status, sex, age, religion, or disability that he/she/they have been discriminated against or unfairly treated by CHA in violation of this policy should contact the following office within 180 days from the date of the alleged discriminatory occurrence:

Cabarrus Health Alliance Health Director
Cabarrus Health Alliance
300 Mooresville Road
Kannapolis, NC 28081

Date

Board Chairman



SUBJECT: ARPA RECORD RETENTION POLICY

EFFECTIVE DATE: October 25, 2022

REVISION DATE: October 25, 2022

REVIEW DATE: October 10, 2023

POLICY STATEMENT:

Retention of Records: The Coronavirus Local Fiscal Recovery Funds (“CSLFRF”) Award Terms and Conditions and the Compliance and Reporting Guidance set forth the U.S. Department of Treasury’s (“Treasury”) record retention requirements for the ARP/CSLFRF award.

It is the policy of Cabarrus Health Alliance (“CHA”) to follow Treasury’s record retention requirements as it expends CSLFRF pursuant to the APR/CSLFRF award. Accordingly, the CHA agrees to the following:

- Retain all financial and programmatic records related to the use and expenditure of CSLFRF pursuant to the ARP/CSLFRF award for a period of five (5) years after all CLFRF funds have been expended or returned to Treasury, whichever is later.
- Retain records for real property and equipment acquired with CSLFRF for five years after final disposition.
- Ensure that the financial and programmatic records retained sufficiently evidence compliance with section 603(c) of the Social Security Act “ARPA,” Treasury’s regulations implementing that section, and guidance issued by Treasury regarding the foregoing.
- Allow the Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, the right of timely and unrestricted access to any records for the purpose of audits or other investigations.
- If any litigation, claim, or audit is started before the expiration of the 5-year period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved.

Covered Records: For purposes of this policy, records are information, regardless of physical form or characteristics, that are created, received, or retained that evidence the CHA’s expenditure of CSLFRF funds on eligible projects, programs, or activities pursuant to the ARP/CSLFRF award.

Records that shall be retained pursuant to this policy include, but are not limited to, the following:

- Financial statements and accounting records evidencing expenditures of CSLFRF for eligible projects, programs, or activities.
- Documentation of rational to support a particular expenditure of CSLFRF (e.g., expenditure constitutes a general government service);
- Documentation of administrative costs charged to the ARP/CSLFRF award;

- Procurement documents evidencing the significant history of a procurement, including, at a minimum, the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for contract cost or price;
- Subaward agreements and documentation of subrecipient monitoring;
- Documentation evidencing compliance with the Uniform Guidance property management standards set forth in 2 C.F.R. §§ 200.310-316 and 200.329;
- Personnel and payroll records for full-time and part-time employees compensated with CSLFRF, including time and effort reports; and
- Indirect cost rate proposals

Storage: CHA’s records must be stored in a safe, secure, and accessible manner. Wherever practicable, such records should be collected, transmitted, and stored in open and machine-readable formats.

Departmental Responsibilities: Any department or unit of CHA, and its employees, who are responsible for creating or maintaining the covered documents in this policy shall comply with the terms of this policy. Failure to do so may subject CHA to civil and/or criminal liability. Any employee who fails to comply with the record retention requirements set forth herein may be subject to disciplinary sanctions, including suspension or termination.

The Health Director or designee is responsible for identifying the documents that CHA must or should retain and arrange for the proper storage and retrieval of records. The Health Director or design shall also ensure that all personnel subject to the terms of this policy are aware of the record retention requirements set forth herein.

Reporting Policy Violations: Cabarrus Health Alliance is committed to enforcing this policy as it applies to all forms of records. Any employee that suspects the terms of this policy have been violated shall report the incident immediately to that employee’s supervisor. If an employee is not comfortable bringing the matter up with the supervisor, the employee may bring the matter to the attention of the Health Director or designee. CHA prohibits, any form of discipline, reprisal, intimidation, or retaliation for reporting incidents of inappropriate conduct of any kind, pursuing any record destruction claim, or cooperating in related investigations.

Questions About the Policy: Any questions about this policy should be referred to the Health Director or designee, who is in charge of administering, enforcing, and updating this policy.

Date

Board Chairman