

COMMUNITY DEVELOPMENT BLOCK GRANT CDBG Public Services Activities



**Richland County
Community Development**
2020 Hampton Street 3058
Columbia, SC 29204
Phone: (803) 576-2230

www.richlandcountysc.gov
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Guidelines

FY 2022



Introduction

These guidelines set forth policies and procedures for the administration of programs funded by the Richland County Community Development Block Grant (CDBG) Public Services program, summarizing the essential elements for proper program operation. No guidelines can address every type of situation that may arise; therefore, Richland County's Community Development staff is available to respond to requests for clarification or additional information. In the event that new procedures or policies are implemented during the contract period, Community Development staff will provide timely notification via email.

The Community Development Block Grant (CDBG) is funded and regulated at the federal level by the U.S. Department of Housing and Urban Development (HUD) and administered locally by Richland County. The CDBG Program is authorized under Title I of the Housing and Community Development Act of 1974. The regulations implementing the CDBG Program are located in the 24 CFR, Part 570. Richland County's objectives for this program are in accordance with HUD's National Objectives and principally for the benefit of low-and moderate-income (LMI) persons. Richland County invites applications from qualified entities to apply for funding through a Notice of Funding Availability (NOFA). Public Service applications must be for projects that will have a direct impact on very low- to moderate-income residents living within Richland County exclusive of the City of Columbia and incorporated municipalities in the County.

The primary objective is to fund projects and activities that are consistent with locally developed CDBG Program Priorities and to address the federal/local Consolidated Plan objectives.

*These guidelines are neither intended to be all-inclusive but condensed guidelines for the overall program. Additional information can be requested to determine compliance and eligibility.

CDBG Program mailing address:
Richland County Community Development Department 2020 Hampton Street 3058
Columbia, South Carolina 29204

Phone: 803-576-2230

Program Year: The program year for 2022 CDBG Public Services funding is October 1, 2022-September 30, 2023. All activities must be completed by September 30, 2023.

Public Services: All public service activities must meet a National Objective. Appendix IV.

Subrecipients: Organizations awarded CDBG funds for Public Services through Richland County are considered “Subrecipients”.

National Objective: The authorizing statute of the CDBG program requires that each activity funded, except for program administration and planning activities, must meet one of three national objectives. The three national objectives are:

- Benefit to low- and moderate- income (LMI) persons;
 - LMC- Activities in this category provide benefits to a specific group of persons rather than everyone in an area. Beneficiaries must be identified as LMI residents.
 - LMA- An area benefit activity is one that benefits all residents in a particular area, where at least 51 percent of the residents are LMI persons.
- Aid in the prevention or elimination of slums or blight;
- Meet a need having a particular urgency (referred to as urgent need).

Eligible Service Area: The federal grant program applications must be for projects that will have a direct impact on very low- to moderate-income residents living within Richland County exclusive of the City of Columbia and incorporated municipalities in the County. Incorporated municipalities include towns and cities of Forest Acres, Arcadia Lakes, Blythewood, Irmo and Eastover that are not eligible for the program and may be eligible to receive similar funding from the State of South Carolina Community Development Block Grant Program.

Subrecipient Orientation: A **mandatory** orientation for Subrecipients will be held on October 19, 2022. At least two representatives from each Subrecipient program must attend (ex: program specialist, chief fiscal officer, a representative of the Board of Directors, etc.) The orientation is to educate Subrecipient organizations about the basic rules under which all CDBG activities must operate and provides an opportunity to establish clear expectations with respect to performance standards, policies, and procedures.

Mandatory Trainings: Additional mandatory trainings may take place throughout the program year if deemed necessary by the Richland County or HUD.

Neighborly: Bi-quarterly Reports, Reimbursement Requests, and other correspondence and documentation will take place over the Neighborly online platform. The Neighborly participant portal for Richland County, SC can be found here: <https://portal.neighborlysoftware.com/RICHLANDCOUNTYSC/Participant>

Subrecipient Organizational Standards

Required Documentation

- A. Agency Certification
- B. Articles of Incorporation and By-Laws
- C. Blank Client Intake form with signature block for intake staff/supervisor
- D. Current Board Members-List Board Members Names, Contact Information and Term Expiration Date
- E. Federal Tax Exemption Letter
- F. Form 990
- G. General Liability, automobile and Workers Compensation
- H. Evidence of Secured 25% Match
- I. Map of Service Area
- J. Most Recent Audited Financial Statements
- K. Organizational Chart
- L. Resumes of Project Team
- M. W-9

Required Responsibilities

- Immediately report all changes in its articles of incorporation, bylaws, or tax-exempt status to Richland County via Neighborly within 30 days.
- Immediately report key staff changes such as a new Director, other key staff, or program or financial staff via email to the Community Development office within 30 days.
- Ensure no member of the Board of Directors is a paid employee, agent or subcontractor.
- Ensure all meetings of the Board of Directors are open to the public, except meetings, or portions thereof, dealing with personnel or litigation matters.
- Keep minutes of all regular and special meetings of the Board of Directors, have a regular meeting at least once a year, and upon request, forward copies to Richland County Community Development.
- Obtain and maintain the minimum insurance coverage.
- Obtain the necessary federal, state and local permits and licenses required to execute the Program. The Subrecipient further agrees to comply with all applicable federal, state and local codes, regulations, statutes, ordinances and laws.

Contract

Prior to the release of CDBG funds from Richland County, a written Contract must be executed between Richland County and the Subrecipient. The Contract is central to Subrecipient compliance with the CDBG program. The Contract may be revised only upon written authorization via email from Richland County. Compliance with the guidelines is a requirement of the Contract. The Contract remains in effect during any period that the Subrecipient is operating a program or implementing a program in which CDBG funds are utilized.

Client Eligibility & Required Beneficiary Documentation

Each Subrecipient is required to maintain documentation on clients benefiting from activities and programs funded through the CDBG program. As a condition of receiving the HUD grant, Richland County, and in turn the Subrecipient, must certify that low- and moderate-income persons are being served. Please see income limits chart below. Exceptions to maintaining all of the required income documentation include clients of a battered women's shelter, seniors age 62 years and older, and persons with recognized disabilities. HUD also requires information on the race, gender, and ethnic background of the clients, how many are female heads of households, their residency in Richland County, and how many are very- low income. Richland County Community Development staff and HUD must also have access to the names and addresses of the clients. Any information regarding applicants for services funded through federal monies shall be held in strict confidence.

HUD Income Limits 2022 Columbia SC (Richland County) Metro FMR Area								
# Of Persons in Household	1	2	3	4	5	6	7	8
80% Limits	45,150	51,600	58,050	64,500	69,700	74,850	80,000	85,150
50% Limits	28,250	32,250	36,300	40,300	43,550	46,750	50,000	53,200
30 % Limits	16,950	19,400	23,030	27,750	32,470	37,190	41,910	46,630

Program Performance Required Documentation:

Quarterly Reports

Agencies will be expected to submit progress reports quarterly via Neighborly. **Quarterly Reports are due by 5pm on April 15th, July 15th, and October 15th of 2022 and January 15th of 2023.** Quarterly Reports explain the progress the program has made in relation to the goals and performance indicators outlined in the Contract's Scope of Work. Failure to submit Quarterly Reports may result in delayed reimbursements and/or negative marks on the performance reports provided to the Review Committee during review and consideration of proposals for future funding recommendations. The fourth and final Quarterly Report will serve as the Closeout Report.

Monitoring

Richland County is responsible for ensuring that Subrecipients comply with all regulations and requirements governing their administrative, financial and programmatic operations. This includes assuring that performance goals are achieved within the scheduled time frame and budget and, when necessary, taking appropriate actions when performance problems arise. Monitoring is not a "one-time- event".

Site Visits

A site visit or monitoring visit may be conducted during the program year to review the Subrecipient's fiscal, management, and operational procedures as well as its compliance with ADA and CDBG requirements and to survey the program or services offered. If a site visit is conducted, the County will follow up with a Monitoring Letter, recognizing areas where the Subrecipient has done a good job or shown significant improvement as well as pointing out areas where corrective action or improvement is required. The Subrecipient will be required to respond in writing to any problems or concerns noted.

Auditing

All Subrecipients must submit a single audit, Audited Financials, or an Annual Certified Financial Statement. It is the responsibility of the Subrecipient to ensure that audits are completed in a proper and timely manner. Failure to submit copies of the Audit will render the Subrecipient as noncompliant. This means that no funds may be drawn until Richland County Community Development has received and reviewed the copy of the audit. Richland County reserves the right to request a Subrecipient to hire a Certified Public Accountant to review and report on the agency financial and programmatic records.

Single Audit: Organizations that expend \$750,000 or more in one year in federal awards shall have a single or program specific audit conducted for that year.

Audited Financials: This means that a CPA has audited your records in accordance with generally accepted accounting practices and procedures, and provided a hard copy.

Annual Certified Financial Statement: This is the lowest threshold criteria and will only be accepted from those non-profits who can document that they did not qualify for a single or regular audit. Annual Certified Financial Statements (ACFS) must be certified (signed and dated) by the Treasurer and the Board President. They must also have the following certification statement: We, the undersigned, as Executive Director and Treasurer of (Name of Agency), hereby certify that, to the best of our understanding and knowledge, the attached Financial Statements fairly and accurately represent the financial condition and operations of this organization.

Richland County Internal Audit Reviews: Richland County reserves the right to have its Internal Audit Division review all Subrecipient records and transactions. Audit findings resulting in monetary repayment to the County will be collected by the County from the Subrecipient's non-federally funded resources. Richland County Internal Auditors review Community Development's Subrecipient monitoring/account reviews to begin their single audit reviews. Reports containing findings are then sent to both the Community Development and the Subrecipient for compliance. Progress on the compliance is also monitored. Failure to rectify findings within the given time frame may result in suspension, termination of grant agreement, and/or disbarment from future grant funding.

Fiscal Management

Subrecipients and subcontractors must comply with all applicable federal regulations governing the use of CDBG funds in addition to Office of Management and Budget (OMB) Circular 2 CFR Part 200. By accepting this grant, the Subrecipient certifies that it has established an effective and efficient system of accounting and administrative internal controls to properly conduct this grant with full accountability for the resources made available.

Eligible Expenses

To be eligible for reimbursement, costs must be in compliance with Office of Management and Budget Circular. The standards for determining the reasonableness, allowability, and allocability of costs incurred as part of CDBG-financed activities are found in 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. General principles and examples of eligible costs are outlined below. This list is not comprehensive.

General Principles:

- a. Costs must be necessary and reasonable for the proper and efficient performance of the contract and in accordance with the approved budget. Richland County shall have final authority to determine in good faith whether expenditure is "necessary and reasonable".
- b. Costs must conform to the limitations within the contract, these guidelines, and to any governing

- statutes, regulations and ordinances.
- c. Costs must be fully documented and determined in accordance with approved accounting procedures.
- d. Costs must be the net amount of all applicable credits such as purchase discounts, rebates, sales or other income or refunds.

Examples of Eligible Costs:

- e. Personnel costs which reflect the actual amount of time each position spends on the CDBG funded program. This may include Fringe Benefits, eligible payroll-related costs of health insurance, retirement fund contributions, FICA, Worker's Compensation, and other payments made on the behalf of the employee. Employees must have all the pertinent federal deductions and taxes paid.
- f. Supplies as consumable commodities that have a useful life of one year or less and which are valued under \$500, except for computer equipment, which must be inventoried and accounted for separately.
- g. Direct Client Services such as rent, bus tokens, utilities, child care, and other program costs paid on behalf of clients.
- h. Communication such as costs of phones, Wi-Fi, leasing of phone equipment, and postage. If the amount of the Subrecipient's CDBG grant is less than the program total budget, phone costs are reimbursable at a percentage equal to the level of CDBG funding as compared to total program funding.
- i. Printing costs
- j. Costs associated with gas, electricity, water, and trash removal.
- k. Rent such as rental charges for real property or office space for a program. If an office is utilized by two programs during the same hours, the costs of the office should be allocated between the two programs equally.
- l. Costs for local travel such as for mileage reimbursement and conference expenses within Richland County. Mileage reimbursement includes only travel by staff or volunteers for conducting the business of the Subrecipient.
- m. Costs for non-local travel (outside of Richland County but still within SC) such as expenses of employees and volunteers for actual mileage. Out of state travel requires prior County approval. Request approval via email.
- n. Insurance-related costs required for the operation of the program.
- o. Food/snacks costs are eligible only for clients, and must be an integral part of the program such as afterschool snacks for children in a particular program or lunch for preschool.
- p. Audit Fees but only to the extent of the total Richland County federal funds in the budget. For example, if the audit cost is \$5,000, and only 20% of the program's overall budget is from Richland County federal funds, only \$1,000, or 20% of the bill will be allowed.

Ineligible Expenses

- a. Bad debts: any losses arising from uncollectable accounts and other claims, and related costs.
- b. Contingencies: contributions to a contingency reserve or any similar provisions for unforeseen events.
- c. Contributions and donations.
- d. Entertainment: costs of amusements, social activities, holiday events, and incidental costs such as meals, beverages, lodging and gratuities relating to entertainment, or any political or lobbying activity.
- e. Awards ceremonies, banquets, trophies, or plaques.
- f. Fines and penalties: costs resulting from violations of or failure to comply with Federal, State, and local laws and regulations.

- g. Interest and other financial costs: interest on borrowings (however represented), bond discounts, cost of financing and refinancing operations, and legal and professional fees paid in connection therewith.
- h. Costs of membership in any organization, which devotes a substantial part of its activities to influencing legislation.
- i. Taxes.
- j. Personal phone calls and calls made for the purpose of raising funds.
- k. Personal mileage, including from home to work.
- l. Funds expended prior to the commencement of the contract or subsequent to the suspension or termination of the contract.
- m. Costs used to meet cost sharing or matching requirements of any other funding source in either the current or a prior period.

NOTE: Non-profit agencies are exempt from paying federal unemployment tax, although State unemployment tax applies. You will not be reimbursed for any federal unemployment taxes you pay.

Budget Revisions

Modifications to approved budgets line items are allowable but must be directly related to changes in program services and activities and may not increase the budget total. To implement a budget modification, the Subrecipient must submit a written request via email which identifies the reasons for the adjustment and identifies which line items are to be increased and which are to be reduced. Richland County Community Development has the authority to grant or deny requests for budget revisions. Richland County will issue a written decision via email within ten business days of receiving the request. If approved, the revision to the Subrecipient's Contract with the County will take about 30 days.

Procurement and Contracting

Procurement Guidelines: It is important to note that general purchases of \$1,500 and less require no documentation; \$1,500-\$15,000 require three documented quotes; \$15,000-\$100,000 require a formal solicitation; and \$100,000 may require Council approval.

Equipment Procurement:

1. Equipment v. Supplies

Equipment is defined as tangible property costing more than \$500 and having a useful life of more than one year. The purchase of equipment is generally ineligible under CDBG Public Services, because equipment can be rented at a lesser cost for a short period of time. Items which cost less than \$500 and which have a useful life of less than one year are considered to be supplies, except for computer equipment, which must be inventoried and accounted for.

2. Limitation on Purchase of Equipment

Under HUD regulations, the purchase of equipment, fixtures, or furnishings that are not an integral structural fixture is ineligible except when necessary for use by Richland County or a Subrecipient in the administration of the overall County CDBG grant or as part of the administration of a public service program. Purchase of vehicles is not permitted.

3. Request to Purchase Equipment

All purchases of equipment require prior County approval. Purchase of equipment is sometimes allowed if it is essential for the operation of the program and where it is more cost effective to purchase equipment rather than rent it. Equipment includes any item with a useful life of more than one year and a cost greater

than \$500. Requests to purchase equipment are to be sent to Richland County Community Development via email. The request is to include the cost of the item, where it will be purchased, a detailed explanation of why it should be bought rather than leased or rented, and where the funds for the purchase will come from. If County CDBG funds will only be paying a portion of the purchase, list other funding sources and the respective amounts. Richland County will review the request and issue a decision within 10 working days. Rationale for a negative decision will be included in the response.

Subcontracts: Should a Subrecipient find it necessary to subcontract in order to meet its obligations under its agreement with Richland County, it must enter into a written agreement with those individuals or organizations providing services. A signed copy of the contract must be uploaded to Neighborly. All Subrecipients in their first year of receiving CDBG funds from Richland County must submit all subcontracts valued at more than \$500 to Richland County for review and approval prior to execution. Subrecipients in the second year of CDBG funding are required to obtain prior review and County approval only when the value of the subcontract exceeds 10% of its CDBG grant or \$10,000, whichever is less. All subcontracts requiring review and approval by Richland County must be submitted at least 10 business days prior to an effective date. Richland County will respond to the request for approval within 10 working days. Subcontracts must be approved prior to execution by any of the parties. Provisions Required in Subcontracts include: a County un-involvement clause releasing the County from any liability for any breach of the subcontract by either party; a termination date no later than the end of the current CDBG program year; an independent contractor clause stating that the subcontractor is an independent contractor or employee of the Subrecipient and is not an agent or employee of Richland County, and as such waives any claims to any rights or benefits which accrue to employees of Richland County.

Service Contracts: All grant funded service contracts (accounting, leases, janitorial, etc.) must be a written agreement between the Subrecipient and the firm/individual. Subrecipients must upload all service contracts into Neighborly as the Richland County Community Development Department must have copies of all service contracts that are to be reimbursed with CDBG grant funds.

Program Income

Organizations providing services funded through a Richland County CDBG grant may charge fees to clients to reduce the costs of service delivery. Such fees, or any other earnings generated through the use of CDBG funds, are considered to be Program Income (PI). PI includes, but is not limited to, fees charged for services, proceeds from the sale of tangible personal or real property, usage or rental fees, and patent or copyright royalties. Program income shall be recorded separately and returned to Richland County for disposition. Upon approval by the County, income from the program may be retained by Subrecipient provided that written notification is given to the Community Development Manager and that the income is to be used for the exclusive benefit of the program. Such income will be subject to guidelines for use of such income in accordance with HUD regulations. All PI must be reported. Donations are not PI and do not have to be reported. Donations are defined as free will offerings to an organization not related to receiving a service or benefit. PI does not reduce the size of the organization's CDBG grant if the PI is spent on eligible items. However, any PI not spent will result in a reduction in the amount of funds reimbursed.

Reimbursement for Eligible Expenses

The CDBG Public Services program is on a cost reimbursement payment method. Subrecipients must complete and submit Request for Reimbursement to Richland County through Neighborly, as well as provide all necessary supporting documents via Neighborly for review. **Subrecipients are required to submit requests for reimbursements at least quarterly, but may be as frequent as monthly.** Subrecipients must submit their final Request for Reimbursement by September 30, 2023. Categories of expenses in the reimbursement request should correlate directly to the Subrecipients approved budget for the grant award in the contract agreement. Subrecipients must highlight the total or the portion of requested reimbursement on all invoices, receipts, pay stubs, etc. before submitting. Subrecipients must also appropriately name each document file uploaded into

Neighboring. Richland County may also require that the Subrecipient revise the request for reimbursement if an error, adjustment, or clarification is necessary. A request for reimbursement will not be paid on unless the review process and payment request are complete to include verification of all supporting documents. Accuracy of submittals is important as errors slow down the process.

From the time documents are complete and received by Richland County, it will take approximately thirty (30) days to process once the request is submitted to Richland County Accounts Payable Department if there are no issues or concerns with the payment request.

Invoices: In order for Richland County to reimburse the agency, documentation must be submitted to show who, what, when, and how the invoice was paid. Invoices should include vendor, amount paid, date of transaction, and proof of payment. Proof of payment can be in the form of cancelled checks and bank statements showing the expense processing in the bank or a copy of the check stub with endorsement documentation (the online portal system for banking institutions houses this information). For invoices paid by credit card, please include a paid receipt. A quote or order form will not be accepted. When at all possible, do not use cash, as this does not provide a proper audit trail.

Keep in mind when charging a percentage, the percentage of participants who are low-income Richland County residents must be documented. To do this, provide a copy of the client roster, with their addresses and highlight Richland County residents (this permits verification of the percentage). Copies must be legible. Please do not send the originals as Subrecipients are required to retain the original invoices or sales receipts for all purchases in their own files. Receipts cannot be dated prior to the beginning of the program year October 1, 2022 or after the end of the program year September 30, 2023.

Payroll: Payroll documentation should include name of employee, title, payroll dates and amount paid. This information is found on paystubs or printouts from the payroll system or provider. In addition to pay stubs, a cancelled check from the bank or bank printout showing direct deposit for the pay date is required to document the expense. If a sub-recipient requests reimbursement for fringe benefits associated with payroll, invoice and payment documentation is required for the health insurance vendor, etc. If requesting payroll reimbursement, copies of time sheets must be included. The time sheets must include documentation of time spent working on the funded CDBG project and not include time spent on other projects.

Mileage and Travel: Per the IRS allowances found at IRS.gov, the CDBG program will only reimburse those reasonable mileage and travel costs that are necessary to carry out the services identified in the Subrecipient's Contract with Richland County. Mileage and travel expenses not necessary for the program, or of a personal nature, are not eligible for reimbursement. Personnel authorized by the program to be reimbursed for mileage relating to services for the program must provide proof of automobile insurance, copies of which must be kept at the Subrecipient's office.

Mileage: The Subrecipient shall submit tracked mileage records identifying the driver of the vehicle, the number of miles driven on each day, and the purpose of the trip. The Subrecipient shall certify the accuracy of the information reported. Travel to and from work is not an eligible expense for mileage reimbursement.

Travel: Reimbursable costs can be an eligible expense if approved by Richland County Community Development. All requests must be submitted for approval. Community Development policy requires that all travel costs be kept to a minimum. Supporting documentation must be provided with all requests for travel reimbursement.

Spending Requirements

CDBG funds must be spent in a timely manner. Unspent funds cannot be carried forward and are forfeited at the end of the program year. Community Development strongly encourages Subgrantees to expend their funds in the following manner: 50% by April 30, 2023 and 75% by June 30, 2023. All funds must be expended by September 30, 2023.

After Closeout

All property, supplies, etc. purchased pursuant to this agreement and not consumed shall become property of Richland County unless the Subrecipient requests to continue to utilize what has been purchased in order to continue meeting grant objectives and it is approved by the County in writing.

Equipment Disposition: All equipment with a cost of \$500 or more purchased with HUD grant funds shall revert to Richland County at the close of the activity. If a Subrecipient wishes to continue utilizing the equipment, and is not funded the following year, a letter must be submitted to the CD requesting approval and describing how, through the continued use of the equipment, the grant objectives will be met. Richland County reserves the right to refuse any request.

Equipment shall be depreciated on a 5-year, straight-line basis, as is the accounting standard used for Richland County in its financial management. A Subrecipient is required to maintain records of the HUD funded equipment purchases and report to Richland County during the 5-year depreciation period. If the property is disposed of prior to the 5-year depreciation period, Richland County shall provide the Subrecipient with disposition instructions upon request. If the property is disposed of for cash during this period it constitutes Program Income, which must be reported. When equipment has been fully depreciated, and the equipment is sold, the Subrecipient may retain such funds provided that Richland County is notified in writing and the funds are used for the exclusive benefit of the previously HUD funded program.

Real Property Disposition

Real property is defined as land, including land improvements and buildings. Any real property acquired or improved in whole or in part with CDBG funds in excess of \$25,000 must continue to meet the National Objective of the program for a minimum of 5 years after expiration of the contract, or for a period of time as deemed appropriate by Richland County.

If not used as stated above, the Subrecipient must sell the real property in a manner that results in the reimbursement of the federal grant funds that were expended for the project.

Records

Grant Records Maintained for at Least Five Years: To adhere to HUD's legal requirement as contained in 2 Part 200, recipients are required to keep records associated with CDBG grant transactions for five (5) years after the final Quarterly Report and reimbursement request are submitted for that grant. Subrecipients may be required to retain records longer than the specified time period if the records relate to audit resolution, audit appeal, or other action initiated prior to the end of the record retention period, but extending beyond that period. For each activity, the following three (3) types of documentation must be kept.

1. Records showing the activity is used by a segment of the population presumed by HUD to be low/mod individuals, e.g., disabled persons, persons with HIV/AIDS, homeless; or
2. Records describing how the nature and, if applicable, the location of the activity establishes that it is used predominantly by low-and moderate-income individuals. (Census tract data); or
3. Data showing the size and annual income of the immediate family of each individual receiving the benefit, if

not in the applicable low-income census tracts.

Access to Records: HUD and the Comptroller General of the United States, or their authorized representatives, have the right to access Subrecipient agency program records. All CDBG grantees are required to provide citizens with reasonable access to recording regarding the current funded programs and past, consistent with applicable State and local laws regarding privacy and confidentiality. For each program the agency should determine what data must be maintained in the program files and establish a system for ensuring that every file contains the necessary information.

This list will vary from program to program, but each file should include the following:

- CDBG application
- Richland County Contract
- Procurement information, bids and other contracts
- Budget
- Expenditure and payment information including supporting documentation
- Characteristics and location of clients served
- Program status, progress reports, audits, monitoring reports and correspondence

Program Termination

In the event the program terminates, copies of all records relating to the program or activity that are the subject of the Contract shall be furnished to Richland County. Financial statements submitted by the Subrecipient to Richland County shall be accurate and correct in all respects. Should inaccurate reports be submitted to Richland County, the County may elect to have the Subrecipient secure the services of a licensed accounting firm. Cost of such accounting services are to be borne by the Subrecipient.

Social Media: Please be sure to tag Richland County in posts related to your CDBG funded program throughout your program year.

Facebook: [facebook.com/RichlandSC](https://www.facebook.com/RichlandSC)

Twitter: [@richlandsc](https://twitter.com/richlandsc)

Instagram: [@richlandcountysc](https://www.instagram.com/richlandcountysc)