



**REQUEST FOR PROPOSAL**  
**FOR AUDIT/TAX SERVICES**

**FOR THE PERIOD**

**OCTOBER 1, 2024 – SEPTEMBER 30, 2025**

Inquiries and proposals should be directed to:

Kimberly Raske  
Chief Financial Officer  
Inter-Lakes Community Action Partnership, Inc.  
P.O. Box 268  
Madison, SD 57042  
(605) 256-6518 Ext. 122

# PROPOSAL GUIDELINES

## TABLE OF CONTENTS

- I. GENERAL INFORMATION**
  - A. Purpose
  - B. Who May Respond
  - C. Instructions on Proposal Submission
    - 1. Closing Submission Date
    - 2. Inquires
    - 3. Condition of Proposal
    - 4. Instructions for Prospective contractors
    - 5. Electronic Submissions
    - 6. Right to Reject
    - 7. Auditor Approval
    - 8. Notification of Award
  - D. Description of Entity and Record to be Audited
  - E. Contract Provisions
  - F. Options
  
- II. SPECIFICATION SCHEDULE**
  - A. Scope of Work
  - B. Description of Programs/Contracts/Grants
  - C. Performance
  - D. Delivery Schedule
  - E. Price
  - F. Payment
  - G. Audit Review
  - H. Exit Conference
  - I. Board Meeting Presentation
  - J. Work papers
  - K. Confidentiality
  
- III. OFFEROR'S TECHNICAL QUALIFICATIONS**
  - A. Prior Experience
  - B. Organization, Size, and Structure
  - C. Engagement team qualifications
  - D. Understanding the Scope of Work
  - E. Certifications
  
- IV. PROPOSAL EVALUATION**
  - A. Submission of Proposals
  - B. Non-responsive Proposals
  - C. Proposal Evaluation
  - D. Review Process
  
- V. CERTIFICATIONS**
- VI. APPENDIX A**

## I. GENERAL INFORMATION

### A. Purpose

This Request for Proposal (RFP) is to contract for a Uniform Guidance Single Audit financial and compliance audit for the year ending September 30, 2025. This proposal does not include preparation of the financial statements. The proposal shall include costs for preparation of Form 990 (for ICAP and foundation), Form 990-T (if applicable), Form 5500, 403(b) employee benefit limited scope audit, and agreed-upon procedures engagement in accordance with Section 1944.422 of FmHA Instruction 1944-I. The proposal includes options for four additional years.

### B. Who May Respond

Only licensed Certified Public Accountants may respond to this RFP.

### C. Instructions on Proposal Submission

#### 1. Closing Submission Date

The proposal must be submitted no later than 2:30 P.M. on May 19, 2025.

#### 2. Inquiries

Inquiries concerning this RFP should be directed to Kimberly Raske. Offerors may direct questions via phone at (605) 256-6518 Ext. #122, via email [kraske@interlakescap.com](mailto:kraske@interlakescap.com), or virtual meeting.

#### 3. Conditions of Proposal

All costs incurred in the preparation of a proposal responding to this RFP will be the responsibility of the Offeror and will not be reimbursed by Inter-Lakes Community Action Partnership, Inc.

#### 4. Instructions for Mailed Submissions

Your proposal should be addressed as follows:

Kimberly Raske  
Chief Financial Officer  
Inter-Lakes Community Action Partnership, Inc.  
PO Box 268  
Madison, SD 57042

It is important that the Offeror's proposal be submitted in a sealed envelope clearly marked in the lower left-hand corner with the following information:

Request for Proposal  
2:30 P.M. May 19, 2025  
SEALED PROPOSAL

For Audit Services

4. (Cont'd) Instructions for Mailed Submissions

Failure to do so may result in premature disclosure of your proposal.

It is the responsibility of the Offeror to ensure that the proposal is received by Inter-Lakes Community Action Partnership, Inc., by the date and time specified above.

Late proposals will not be considered.

5. Electronic Submissions:

Proposals can be submitted electronically to the following email address: [kraske@interlakescap.com](mailto:kraske@interlakescap.com) by the closing submission date noted above. It is the responsibility of the Offeror to ensure that the proposal is received by Inter-Lakes Community Action Partnership, Inc., by the date and time specified above.

Late proposals will not be considered.

6. Right to Reject

Inter-Lakes Community Action Partnership, Inc. reserves the right to reject any and all proposals received in response to this RFP. A contract for the accepted proposal will be based upon the factors described in this RFP.

7. Auditor Approval

Inter-Lakes Community Action Partnership, Inc., must receive prior approval of selected Offeror by the Auditor General from the State of South Dakota Department of Legislative Audit.

8. Notification of Award

It is expected that a decision selecting the successful audit firm will be made within two weeks of the closing date for the receipt of proposals. Upon the conclusion of final negotiations with the successful audit firm, and approval by the Auditor General, all Offerors submitting proposals in response to this Request for Proposal will be informed, in writing, of the name of the successful audit firm. It is expected that the contract shall be a one-year fixed price contract with options for four additional one-year periods.

#### **D. Description of Entity and Records to be Audited**

Inter-Lakes Community Action Partnership, Inc. is a nonprofit organization, which serves fourteen counties in eastern South Dakota. Inter-Lakes Community Action Partnership, Inc., is a private, nonprofit corporation and has been determined to be exempt from Federal income tax under Section 501 (c) (3) of the Internal Revenue Code. It is governed by a fifteen-member volunteer Board of Directors. The administrative offices and all records are located at 111 N. Van Eps Avenue in Madison, South Dakota. Other offices are located throughout the fourteen-county area.

Inter-Lakes Community Action Partnership, Inc., has one main checking account with approximately 20 subsidiary checking/savings accounts. Approximately 11,000 vouchers, 5,400 checks/DDP payments are written on the main account and approximately 240 on the subsidiary accounts in a year's time. Approximately 130 separate sets of books in total are active. This number includes approximately 120 sets for the programs with ending dates other than September 30. The books and payroll are maintained on an automated system.

Inter-Lakes Community Action Partnership, Inc. currently is the general partner for three Low Income Housing Tax Credit (LIHTC) properties. These entities will be included in the consolidated financial statements, they will not be subject to audit or preparation of tax returns by the Offeror. The number of LIHTC properties may increase if contract options for the four additional one-year periods are exercised.

Inter-Lakes Community Action Partnership Foundation, Inc. was established in July 2024 and is currently waiting for IRS approval for 501(c)(3) tax-exempt status designation. The foundation will evolve and expand over the upcoming years.

Audit 5-14 sets of books for families that participate in self-help projects, for the fiscal year ending September 30, 2025, in accordance with Section 1944.422 of FmHA Instruction 1944-I.

Inter-Lakes Community Action Partnership has a 403(b)-employee benefit plan for eligible employees. There are approximately 150 individual contracts in the group, this number includes active and terminated employees. There are two companies utilized for the 403(b) plan, but contributions are made to one company.

Offeror will be required to present the results of the audit to the Board of Directors in January.

#### **E. Contract Provision**

All Offerors must adhere to the Contract Provisions as stated in Appendix A, as applicable.

## **F. Options**

At the discretion of Inter-Lakes Community Action Partnership, Inc., this audit contract can be extended for four additional one-year periods. The cost for the additional periods will be agreed upon by Inter-Lakes Community Action Partnership, Inc. and the Offeror. It is anticipated that the cost for the optional years will be based upon the same approximate cost per thousand dollars of audited expenditures as the contract for the initial year.

Offeror shall include, with the Uniform Guidance Single Audit Act proposal, the cost to prepare Form 990 (for ICAP and Foundation), Form 990-T, Form 5500, 403(b) employee benefit limited scope audit, and agreed-upon procedures engagement in accordance with Section 1944.422 of FmHA Instruction 1944-I.

## **II. SPECIFICATION SCHEDULE**

### **A. Scope of Work**

The purpose of this Request for Proposal is to obtain the services of a public accounting firm, whose principal officers are independent Certified Public Accountants (CPAs), licensed by a regulatory authority of a U.S. state or political subdivision. Hereinafter referred to as the "Offeror," the selected firm will perform the following services for Inter-Lakes Community Action Partnership, Inc.:

1. Conduct a Uniform Guidance Single Audit (financial and compliance audit)
2. Perform a limited scope audit of the organization's 403(b) employee benefit plan.
3. Prepare IRS Forms 990 (for both ICAP and the ICAP Foundation), 990-T (if applicable), and Form 5500
4. Conduct an Agreed-Upon Procedures engagement in accordance with Section 1944.422 of FmHA Instruction 1944-I

All audit services shall be performed in accordance with:

1. Generally Accepted Auditing Standards (GAAS) issued by the American Institute of Certified Public Accountants (AICPA)
2. Generally Accepted Government Auditing Standards (GAGAS) issued by the U.S. Government Accountability Office (GAO)
3. 2 CFR Part 200 – Uniform Guidance, including Subpart F (Audit Requirements)
4. Any additional requirements established by federal or state grantor agencies.

As part of the Single Audit, the Offeror shall:

1. Audit the Schedule of Expenditures of Federal Awards (SEFA)
2. Perform all required internal control and compliance testing.
3. Complete and electronically file the Data Collection Form (SF-SAC) and the full Single Audit reporting package with the Federal Audit Clearinghouse (FAC)

The Offeror shall be fully responsible for understanding all applicable audit and reporting standards and for submitting all required deliverables in compliance with relevant deadlines and regulatory requirements.

## **B. Description of Programs / Contracts / Grants**

See prior year's audit (attached).

## **C. Performance**

The Inter-Lakes Community Action Partnership, Inc.'s records shall be audited through September 30, 2025, for the Uniform Guidance Single Audit. Inter-Lakes Community Action Partnership, Inc's 403(b) employee benefit plan shall be audited through December 31, 2025. If required by law, the audit shall include comparative financial information for the plan year ending December 31, 2024.

The objectives of the audits are to express an opinion about whether the financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information, as required, when considered in relation to the financial statements taken as a whole. The objectives also include reporting on internal controls related to the financial statements and compliance with laws and regulations, noncompliance with which could have a material effect on the financial statements in accordance with the GAO's Government Auditing Standards, Uniform Guidance, and any specific requirements of grantor agencies. The audit should include tests of accounting records and other procedures you consider necessary to enable you to express such an opinion and to render the required reports.

## **D. Delivery Schedule**

### Uniform Guidance Single Audit and Agreed Upon Procedures (AUP)

1. Offeror is to provide an electronic copy of the draft audit report and AUP to Inter-Lakes Community Action Partnership, Inc.'s Chief Executive Officer and Chief Financial Officer. The draft audit report is due on January 8, 2026.
2. The Offeror shall deliver 20 bound and an electronic copy of the final audit report and AUP to Inter-Lakes Community Action Partnership, Inc.'s Chief Financial Officer no later than February 26, 2026.

### 403(b) Employee Benefit Limited Scope Audit

1. The Offeror is to provide an electronic copy of the draft audit report to Inter-Lakes Community Action Partnership, Inc.'s Chief Executive Officer, Chief Financial Officer and Chief Operating Officer. The draft audit report is due on or before July 1, 2026.
2. The Offeror shall deliver 5 bound and an electronic copy of the final audit report to Inter-Lakes Community Action Partnership, Inc.'s Chief Financial Officer no later than July 15, 2026.

### Tax forms

IRS tax returns for Form 5500, 990 (ICAP and Foundation), and 990-T (if applicable), and the Data Collection Form transmission to the Federal Audit Clearinghouse shall meet all due dates and deadlines. For additional contract years, due dates for all forms/reports shall be met. An electronic copy of the

## Tax forms cont'd

finalized forms and returns referenced above shall be submitted to the Chief Financial Officer.

Reports may be submitted earlier than the above schedule. However, if the Offeror fails to make delivery of the audit reports within the time schedule specified herein, or if the Offeror delivers audit reports which do not conform to all the provisions of this contract, Inter-Lakes Community Action Partnership, Inc. may, by written notice of default to the Offeror, terminate the whole or any part of this contract. Under certain extenuating circumstances the contracting agent may extend this schedule upon the written request of the Offeror with sufficient justification.

### **E. Price**

The Offeror's proposed price for services should include a not-to-exceed total fee and a fee per service (audit services, tax services and additional services as requested in this RFP). Any out-of-pocket expenses should also be indicated.

### **F. Payment**

1. Payment will be made when Inter-Lakes Community Action Partnership, Inc. has determined that the total work effort has been satisfactorily completed. Should Inter-Lakes Community Action Partnership, Inc. reject a report, Inter-Lakes Community Action Partnership, Inc.'s authorized representative will notify the Offeror in writing of such rejection giving the reason (s). The right to reject a report shall extend throughout the term of this contract and for ninety (90) days after the Offeror submits the final invoice for payment.
2. Progress payments will be allowed to the extent that Inter-Lakes Community Action Partnership, Inc. can determine that satisfactory progress is being made.
3. Upon delivery of the final reports to Inter-Lakes Community Action Partnership, Inc. and their acceptance and approval, the Offeror may submit a bill for the balance due on the contract for the audit.

### **G. Audit Review**

Inter-Lakes Community Action Partnership, Inc. will review all audit reports prepared under this contract and its funding sources to ensure compliance with Government Accountability Office's (GAO), Generally Accepted Government Auditing Standards and other appropriate audit guides.



## **H. Exit Conference**

An exit conference with Inter-Lakes Community Action Partnership, Inc.'s representatives and the Offeror's representatives will be held at the conclusion of the field work. Observations and recommendations must be summarized in writing and discussed with Inter-Lakes Community Action Partnership, Inc. It should include internal control and program compliance observations and recommendations.

## **I. Board Meeting Presentation**

The partner and/or manager in charge shall be available to attend the January Board of Directors meeting to present the audit results to the full board. The presentation may be in person or virtual. The board meeting is normally held on the third Wednesday of January.

## **J. Work papers**

1. Upon request, the Offeror will provide a copy of the work papers pertaining to any questioned costs determined in the audit. The work papers must be concise and provide the basis for the costs questioned as well as any analysis of the problem.
2. The work papers will be retained by Offeror for at least three years from the end of the audit period.
3. Upon request, any of the work papers will be made available to Inter-Lakes Community Action Partnership, Inc.
4. The work papers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the Government Accountability Office and Inter-Lakes Community Action Partnership, Inc.

## **K. Confidentiality**

The Offeror agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to Inter-Lakes Community Action Partnership, Inc. the Offeror agrees not to publish, reproduce or otherwise divulge such information in whole or in part, in any manner or form or authorize or permit others to do so, taking such reasonable measures as are necessary to restrict access to the information, while in the Offeror's possession, to those employees on the Offeror's staff who must have the information on a "need to know" basis. The Offeror agrees to immediately notify, in writing, Inter-Lakes Community Action Partnership, Inc.'s authorized representative, in the event the Offeror determines or has reason to suspect a breach of this requirement.

### III OFFEROR'S TECHNICAL QUALIFICATIONS

The Offeror, in its proposal, shall, at a minimum, include the following:

#### **A. Prior Experience**

The Offeror should describe its prior auditing experience including the names, addresses, contact people, and telephone number of prior organizations audited. Experience should include the following categories:

1. Prior experience auditing Inter-Lakes Community Action Partnership, Inc.
2. Prior experience auditing similar programs funded by the Federal Government.
3. Prior experience auditing programs funded by the State of South Dakota.
4. Prior experience auditing similar county or local government activities.
5. Prior experience performing Uniform Guidance Single Audits for nonprofit organizations, specifically Community Action Agencies, include references.
6. Prior experience auditing similar 403(b) employee benefit plans include references.
7. Prior experience preparing the required tax forms.

#### **B. Organization, Size and Structure**

The Offeror should describe its organization size (in relation to audits performed), history, and structure. Indicate if the Offeror meets the independence standards of the AICPA and the DOL. Indicate if any conflicts of interest exist. Indicate, if appropriate, if the Offeror is a small business, or minority-owned firm and/or women's business enterprise. The Offeror must disclose whether it has been subject to any findings or referrals by the U.S. Department of Labor (DOL), or any ethics investigations, findings, or referrals by the American Institute of Certified Public Accountants (AICPA) or any State Society of CPAs. Offeror should include a copy of the most recent Peer Review, if the Offeror has had a Peer Review. Affirmative statement that the Offeror and all assigned key professional staff are properly licensed to practice.

#### **C. Engagement Team Qualifications**

The Offeror should describe the qualifications of staff to be assigned to the services requested in this RFP. Descriptions should include:

1. Audit team makeup.
2. Overall supervision to be exercised.
3. Prior experience of the individual audit team members.

Only include resumes of team members assigned to the audit. Include education, position in firm, years with the firm, industry specific experience, training on the most recent Uniform Guidance, CPA state of licensing, etc.

#### **D. Understanding the scope of work**

The Offeror should describe its understanding of work to be performed in alignment with this RFP

#### **E. Certification**

The Offeror must sign and include as an attachment to its proposal the Certifications enclosed with this RFP. Inter-Lakes Community Action Partnership, Inc. will not provide the publications listed in the Certifications to potential Offerors, because Inter-Lakes Community Action Partnership, Inc., desires to contract only with an Offeror who is already familiar with these publications.

### **VII. PROPOSAL EVALUATION**

#### **A. Submission of Proposals**

If submitting by hard copy, all proposals shall include four copies of the Offeror's technical qualifications, four copies of the pricing information and four copies of the signed Certifications. These documents will become part of the contract. If submitting electronically, email to [kraske@interlakescap.com](mailto:kraske@interlakescap.com).

#### **B. Non-responsive Proposals**

Proposals may be judged non-responsive and removed from further consideration if any of the following occur:

1. The proposal is not received in a timely manner in accordance with the terms of this RFP.
2. The proposal does not follow the specified format.
3. The proposal does not include the Certifications.
4. The proposal is not adequate to form a judgment by the reviewers that the proposed undertaking would comply with the requirements necessary to perform the work.

### C. Evaluation

Evaluation of this proposal will be based on the following criteria:

Factors	Point Range
1. Prior experience	
a. Prior experience auditing Inter-Lakes Community Action Partnership, Inc.	0 – 5
b. Prior experience auditing similar programs funded by the Federal Government.	0 – 5
c. Prior experience auditing programs funded by the State of South Dakota.	0 – 5
d. Prior experience auditing similar county or local government activities.	0 – 5
e. Prior experience performing Uniform Guidance Single Audits for nonprofit organizations, specifically Community Action Agencies.	0 – 5
f. Prior experience auditing 403(b) employee benefit plans.	0 – 5
g. Prior experience preparing the required tax forms.	0 – 5
<i>Inter-Lakes Community Action Partnership, Inc. may contact prior audited organizations to verify the experience provided by the Offeror.</i>	
2. Organizations, size, and structure of Offeror's firm. (Considering size in relation to audits to be performed.)	
a. Adequate size of the firm	0 – 5
b. Minority / small business / women owned	0 – 5
3. Qualifications of staff to be assigned to the work to be performed. This will be determined from resumes submitted. Education, position in firm, years and industry specific experience.	
a. Team makeup	0 – 5
b. Overall supervision to be exercised	0 – 5
c. Prior experience of the individual team members.	0 – 10
4. Offeror understands scope of work.	
a. Adequate coverage	0 – 10
b. Realistic engagement timetable.	0 – 5
5. Price	<u>0 – 20</u>
<b>MAXIMUM POINTS:</b>	<b>100</b>

#### **D. Review Process**

In compliance with Uniform Guidance 2 CFR § 200.319 – Competition, Inter-Lakes Community Action Partnership, Inc. affirms that this procurement has been conducted in a manner that prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposals, except where applicable federal statutes expressly mandate or encourage such preference.

Inter-Lakes Community Action Partnership, Inc. may, at its discretion, request presentations by or meetings with any or all Offerors, to clarify or negotiate modifications to the Offeror's proposal.

However, Inter-Lakes Community Action Partnership, Inc. reserves the right to make an award without further discussion of the proposals submitted. Therefore, proposals should be submitted initially on the most favorable terms, from both technical and price standpoints, which the Offeror can propose.

Inter-Lakes Community Action Partnership, Inc., intends to award the contract to the Offeror that receives the highest total score.

## V. CERTIFICATIONS

On behalf of the Offeror, the undersigned individual certifies the following:

- A. That they are authorized to contract on behalf of the Offeror.
- B. That the Offeror is not party to any agreement to pay money or other consideration for the execution of this agreement, except to its own employees.
- C. That the pricing in this proposal has been determined independently, without consultation or agreement with any other Offeror, for the purpose of restricting competition.
- D. That the pricing has not been knowingly disclosed to any other Offeror prior to the official contract award.
- E. That no effort has been made to discourage any other Offeror from submitting a proposal.
- F. That the Offeror is a properly licensed certified public accountant, or a public accountant licensed on or before December 31, 2019, in accordance with federal audit requirements.
- G. That the Offeror and assigned personnel meet the independence requirements of the Government Auditing Standards (Yellow Book).
- H. That the Offeror is aware of and in compliance with the Government Auditing Standards continuing education requirement, including 80 hours of CPE every two years and at least 24 hours related to government auditing.
- I. That the Offeror has undergone a peer review in accordance with GAO requirements and is in compliance with the triennial quality control review requirement.
- J. That the Offeror has read and understands the following standards and guides:
  - *Government Auditing Standards (Yellow Book)*
  - *2 CFR Part 200 – Uniform Guidance*
  - *AICPA Audit Guide: Audits of State and Local Governments*
- K. That the Offeror has reviewed and understands all information contained in this Request for Proposal, including applicable programs, grants, and contracts.
- L. That neither the Offeror nor any individuals assigned to the audit have a record of substandard audit work or have been debarred or suspended from doing business with any federal, state, or local government. Any known violations of state or AICPA professional standards must be disclosed.

Dated the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

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Offeror's Firm Name

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Signature of Offeror's Representative

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Printed Name and Title of Individual Signing

## VI. APPENDIX A

### Contract Provisions:

(A) Contracts for more than the simplified acquisition threshold, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by [41 U.S.C. 1908](#), must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

(B) All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be affected and the basis for settlement.

(C) Equal Employment Opportunity. Except as otherwise provided under [41 CFR Part 60](#), all contracts that meet the definition of “federally assisted construction contract” in [41 CFR Part 60–1.3](#) must include the equal opportunity clause provided under [41 CFR 60–1.4\(b\)](#), in accordance with Executive Order 11246, “Equal Employment Opportunity” ([30 FR 12319, 12935, 3 CFR Part, 1964](#)–1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at [41 CFR part 60](#), “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”

(D) Davis-Bacon Act, as amended ([40 U.S.C. 3141](#)–3148). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act ([40 U.S.C. 3141](#)–3144, and 3146–3148) as supplemented by Department of Labor regulations ([29 CFR Part 5](#), “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland “Anti-Kickback” Act ([40 U.S.C. 3145](#)), as supplemented by Department of Labor regulations ([29 CFR Part 3](#), “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.

(E) Contract Work Hours and Safety Standards Act ([40 U.S.C. 3701](#)–3708). Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with [40 U.S.C. 3702](#) and [3704](#), as supplemented by Department of Labor regulations ([29 CFR Part 5](#)). Under [40 U.S.C. 3702](#) of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the

## Contract Provision cont'd.

worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of [40 U.S.C. 3704](#) are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

(F) Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of “funding agreement” under [37 CFR § 401.2 \(a\)](#) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of [37 CFR Part 401](#), “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.

(G) Clean Air Act ([42 U.S.C. 7401–7671q.](#)) and the Federal Water Pollution Control Act ([33 U.S.C. 1251–1387](#)), as amended—Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act ([42 U.S.C. 7401–7671q](#)) and the Federal Water Pollution Control Act as amended ([33 U.S.C. 1251–1387](#)). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

(H) Debarment and Suspension (Executive Orders 12549 and 12689)—A contract award (see [2 CFR 180.220](#)) must not be made to parties listed on the governmentwide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at [2 CFR 180](#) that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension.” SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

(I) Byrd Anti-Lobbying Amendment ([31 U.S.C. 1352](#))—Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by [31 U.S.C. 1352](#). Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

(J) See [§ 200.323](#).

(K) See [§ 200.216](#).

(L) See [§ 200.322](#).