

**SUBRECIPIENT GRANT AGREEMENT
FEDERAL FISCAL YEAR 2025
EMERGENCY MANAGEMENT PERFORMANCE GRANT PROGRAM
Contract #000000000000000000099843**

This Grant Agreement (the "Grant Agreement"), entered into by and between the **Indiana Department of Homeland Security** (the "State") and ADAMS COUNTY (the "Subrecipient"), is executed pursuant to the terms and conditions set forth herein. In consideration of those mutual undertakings and covenants, the parties agree as follows:

1. Purpose of this Grant Agreement; Funding Source. The State has been designated by the U.S. Department of Homeland Security Federal Emergency Management Agency ("FEMA") as the Recipient to receive, administer, and disburse Emergency Management Performance Grant Program ("EMPG") funds to local governments for preparing for all hazards, as authorized by Section 662 of the *Post Katrina Emergency Management Reform Act of 2006*, as amended, (Pub. L. No. 109-295) (6 USC § 762) and the *Robert T. Stafford Disaster Relief and Emergency Assistance Act*, as amended, (Pub. L. No. 93-288) (42 USC § 5121 *et seq.*), the *Earthquake Hazards Reduction Act of 1977*, as amended (Pub. L. No. 95-124) (42 U.S.C. §§ 7701 *et seq.*), and the *National Flood Insurance Act of 1968*, as amended (Pub. L. No. 90448) (42 U.S.C. §§ 4001 *et seq.*), by providing a system of emergency preparedness for the protection of life and property in the United States from all hazards and to vest responsibility for emergency preparedness jointly in the Federal Government, states, and their political subdivisions.

The purpose of this Grant Agreement is to enable the State, pursuant to its authority under IC § 10-19-3-3, to make a subaward to the Subrecipient for the allowable costs/budget of this project (the "Project") and for the allowable project goals as described in the Subrecipient's grant application ("Grant Application"), of this Grant Agreement, both of which are electronically filed and saved online using the State's grant management system and identified by the Subrecipient, project number and grant program and year. The Project and Grant Application are fully incorporated into this Grant Agreement by reference.

The funds received by the Subrecipient shall be used exclusively in accordance with the provisions contained in this Grant Agreement. The funds received by the Subrecipient pursuant to this Grant Agreement shall be used only to implement the Project or provide the services in conformance with this Grant Agreement and for no other purpose.

SPECIAL CONDITIONS: None

FUNDING SOURCE:

Federal Funds Program Name per Assistance Listings Number (ALN):
Emergency Management Performance Grant
ALN #97.042
Federal Fiscal Year: 2025
Federal Award Identification Number: EMC-2025-EP-05008
Date Funds were Accepted by the State: September 28, 2025

2. Amount of Subaward. The Subrecipient is awarded funding in the amount specified below:

Type of EMPG Project which the Subrecipient is awarded:	Award Amount
Salary Reimbursement (includes base-salary and fringe benefits as outlined in the Subrecipient's Project and Grant Application)	\$32,713.95

Total remuneration under this Grant Agreement is not to exceed:	\$32,713.95
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3. Term. The term of this Grant Agreement is October 1, 2025, through September 30, 2026.

Note, the federal performance period for the FFY 2025 EMPG is October 1, 2024, through September 30, 2027. However, the reimbursement time period for the Subrecipient's Project under this Grant Agreement is NOT the same as the Federal performance period.

Due to the nature of Salary Reimbursement projects, the activities that can be reimbursed must take place during a standard calendar year (January 1 through December 31). The compliance period for this award is January 1, 2025, through December 31, 2025.

Unless otherwise provided herein, the term may be extended upon the written agreement of the parties and as permitted by state or federal laws governing the use of these grant funds.

4. Representations and Warranties of the Subrecipient.

- A. The Subrecipient expressly represents and warrants to the State that it is statutorily eligible to receive these grant funds and that the information set forth in its Grant Application is true, complete, and accurate. The Subrecipient expressly agrees to promptly repay all funds paid to it under this Grant Agreement should it be determined either that it was ineligible to receive the funds, or it made any material misrepresentation on its Grant Application.
- B. The Subrecipient certifies by entering into this Grant Agreement that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Grant Agreement by any federal or state department or agency. The term "principal" for purposes of this Grant Agreement is defined as an officer, director, owner, partner, key employee or other person with primary management or supervisory responsibilities, or a person who has a critical influence on or substantive control over the operations of the Subrecipient.
- C. The Subrecipient certifies by entering into this Grant Agreement that it currently has obtained a Unique Entity Identifier from the Federal System for Awards Management (SAM) unless the Subrecipient is exempted under 2 CFR § 25.110.
- D. The Subrecipient certifies that funds awarded under this Grant Agreement do not replace (supplant) funds that have been budgeted for the same purpose through non-Federal sources.

5. Implementation of and Reporting on the Project.

- A. The Subrecipient shall implement and complete the Project in accordance with the plans and specifications contained in its Project and Grant Application, which are on file with the State and incorporated by reference. The Subrecipient shall be solely responsible for the proper implementation of the approved Project. "Project Completion" includes, but is not limited to, ordering, accepting delivery, installing equipment and full completion of performance of any service agreements or contracts, by December 31, 2025.
 - 1) Since the Subrecipient is receiving an award for a Salary Reimbursement Project, the Subrecipient is required to upload documentation demonstrating compliance with training and HSEEP exercise requirements, as well as supporting documentation indicating salary expenditures and fringe benefit expenditures. **This information must be submitted to the State through the Indiana grants management system, IntelliGrants, after January 1, 2026. If a Subrecipient is unable to produce the required supporting documentation, then the Subrecipient will not receive the reimbursement for salary expenditure.**

- B. In the event the Subrecipient wants to adjust, modify, or otherwise alter the Subrecipient's Project or Grant Application, then the Subrecipient must first request approval from the State for such changes. **Requests must be submitted as a grant adjustment notice to the State. The Subrecipient shall not proceed to make any purchases that are outside the scope of the Subrecipient's Project or Grant Application without first receiving approval from the State regarding the Subrecipient's modification request. Approval shall be determined by the State's sole discretion.** Any purchases made by the Subrecipient that are not authorized by FEMA allowability guidelines, the Subrecipient's Project, Grant Application, or the State, will not be reimbursed under this Grant Agreement. If the Subrecipient incurs a financial obligation prior to approval of the State, then the Subrecipient will either not be paid for that expenditure or, if the State advanced funds to the Subrecipient, then the Subrecipient shall be required to reimburse the State for the amount of funds that were not approved.
- C. The Subrecipient shall submit to the State written progress reports until the completion of the Project. These reports shall be submitted on a quarterly basis and shall contain such detail of progress or performance on the Project as is requested by the State. When applicable, the State shall then submit those reports to FEMA.
- D. The Subrecipient shall comply with the document titled "Indiana Department of Homeland Security, Comprehensive Training & Exercise Guidance, Volume II, February 21, 2017" available at: <https://www.in.gov/dhs/files/2017-IDHS-Comprehensive-Training-Exercise-Grant-Guidance.pdf>. (These requirements include, but are not limited to, the State's requirement that the Homeland Security Exercise and Evaluation Program ("HSEEP") Methodology be used for all training and exercise design, planning, conduct, and for the after action/improvement process, and, if it is available, that all training and exercises must be scheduled on the U.S. DHS National Exercise Schedule ("NEXS") System to include all required information as listed on the NEXS System.)

6. Requirements Applicable to Property/Equipment Purchased Using Grant Funds. For all tangible, nonexpendable, personal property having a useful life of more than one year and a per unit cost of more than \$500 acquired in whole or in part with funds provided under this Grant Agreement, the Subrecipient must comply with the following requirements for a period of three (3) years beginning on the acquisition date:

- A. Maintain records that include the following:
 - 1) A description of the property;
 - 2) Manufacturer's model number;
 - 3) Manufacturer's serial number or other identification number;
 - 4) Vendor or other source of the property;
 - 5) Identification of the title holder of the property;
 - 6) Acquisition date;
 - 7) State Contract number of the Agreement which provided the funding;
 - 8) Cost of the property;
 - 9) Physical location of the property;
 - 10) If the property was assigned to an individual, the name and title of the individual to whom the property was assigned;
 - 11) Use of the property;
 - 12) Condition of the property; and
 - 13) The ultimate disposition of the property, including the date of disposal how and to what entity property was disposed, and sale price of the property.
- B. Conducting a Physical Equipment Inventory. At least once every year, the Subrecipient shall take a physical inventory of the property and the result reconciled with the property records. Any differences between quantities determined by the physical inspection and those in the accounting records shall be investigated to determine the cause of the difference. The Subrecipient shall, in

connection with the inventory, verify the existence, current utilization, current location, and continued need for the property. The Subrecipient shall maintain this inventory information.

- C. Implementing Safeguards to Prevent Loss, Damage or Theft of Equipment. A control system shall be developed and implemented to ensure adequate safeguards to prevent loss, damage, or theft of the property. The Subrecipient must submit a description of its control system either in its Grant Application or when otherwise requested by the State. Any loss, damage, or theft shall be investigated and fully documented and made a part of the official project records. A copy of such documentation shall be promptly submitted to the State.
- D. Adequate maintenance procedures shall be developed and implemented to keep the property in good condition.
- E. The Subrecipient shall not dispose of any property acquired in whole or in part with funds provided under this Grant Agreement, except in accordance with any applicable state and local laws, rules and regulations.
- F. The Subrecipient agrees to the following:
 - 1) The equipment and any required support personnel shall be made available to the State of Indiana if requested for training purposes or as part of a state incident response.
 - 2) The property shall be made available to other jurisdictions within the Homeland Security District as a district asset. The use of the property shall be addressed through existing inter-jurisdictional mutual aid, district mutual aid or equipment-specific use agreements.
 - 3) Personal use of the equipment is not permitted.
 - 4) The Subrecipient shall, when practicable, mark any and all equipment purchased with this award with the following text: "Purchased with funds provided by the U.S. Department of Homeland Security".
- G. If a Subrecipient fails to comply with any part of this provision, the Subrecipient may be required to repay to the State some or all of the funds provided to the Subrecipient under this Grant Agreement for the purchase of the property. In addition, such a failure to comply may jeopardize the Subrecipient's ability to obtain future grants from the State.
- H. **Federal Requirement Pertaining to Equipment Disposition.** When original or replacement equipment acquired by the Subrecipient under this Grant Agreement is no longer needed for the original project or program or for the other activities currently or previously supported by US DHS/FEMA, the Subrecipient must request instructions from US DHS/FEMA to make proper disposition of the equipment pursuant to 2 CFR 200.313.
- I. These requirements are on-going and survive the expiration or termination of this Grant Agreement and will remain in effect until the property is disposed of in accordance with this Grant Agreement.

7. Payment of Claims.

- A. If advance payment of all or a portion of the grant funds is permitted by statute or regulation, and the State agrees to provide such advance payment, advance payment shall be made only upon submission of a completed expenditure report setting out the intended purposes of those funds. The expenditure report required shall be designated by the State and submitted in a manner as prescribed by the State. After such funds have been expended by the Subrecipient, the Subrecipient shall provide the State with a reconciliation of those expenditures. Otherwise, all payments shall be made thirty-five (35) days in arrears in conformance with State fiscal policies and procedures. As required by IC § 4-13-2-14.8, all payments will be by the direct deposit by electronic funds transfer to the financial institution designated by the Subrecipient in writing unless a specific waiver has been obtained from the Indiana State Comptroller.

- B. Requests for payment will be processed only upon submission of a completed expenditure report detailing any expenditure amount and description and must be submitted with accompanying supporting documentation as designated by the State. These reports must be submitted with the budget expenditure report detailing disbursements of state, local and/or private funds by project budget line items. An expenditure report showing an expense that is submitted without supportive documentation will be returned to the Subrecipient and not processed for payment. Failure to comply with the provisions of this Grant Agreement may result in the denial of a claim for payment.
- C. The State may require evidence furnished by the Subrecipient that substantial progress has been made toward completion of the Project prior to making the first payment under this Grant Agreement. All payments are subject to the State's determination that the Subrecipient's performance to date conforms with the Project as approved, notwithstanding any other provision of this Grant Agreement.
- D. A quarterly expenditure report shall be submitted to the State within fifteen (15) days following the end of the quarter in which work on or for the Project was performed. The State has the discretion, and reserves the right, to NOT pay any claims submitted later than twenty (20) calendar days following the end of the quarter in which the services were provided.
- E. All FINAL (those submitted after the end of the term) expenditure reports must be submitted to the State within thirty (30) calendar days after the end of the term. Payment for claims submitted after that time may, at the discretion of the State, be denied.
- F. **If grant award funds have been advanced to the Subrecipient and any amount of those advanced funds are unexpended at the time that the final expenditure is submitted to the State after December 31, 2026, then any advanced unexpended grant funds shall be returned by the Subrecipient to the State.**
- G. Reimbursement of any expenditure is not a final State decision about whether the expenditure comports with allowability guidelines and such reimbursement by the State is not a waiver of any violation by the Subrecipient of the terms of this Grant Agreement. Allowability of an expenditure is determined by the governing state and federal statutes, laws, and guidance associated with this grant.
- H. If the State discovers or determines that the Subrecipient is or was not eligible to receive any or all of the funds for which reimbursement is or was requested, the State will notify the Subrecipient in writing and state the reasons for such determination. The Subrecipient shall return any such excess amounts to the State within thirty (30) days after the Subrecipient receives written notice of this determination. If payment within thirty (30) days would cause the Subrecipient undue financial hardship, then the Subrecipient must notify the State in writing and submit a proposed repayment schedule. The State may accept, reject, or modify the proposed repayment schedule.
- I. Notwithstanding any other provision of this Grant Agreement, the State may elect to not pay the Subrecipient the final ten percent (10%) of the Subrecipient's award amount until the State has verified that the Project has been completed in accordance with this Grant Agreement.

8. Project Monitoring by the State. The State may conduct on-site or off-site monitoring reviews of the Project during the term of this Grant Agreement and for up to ninety (90) days after it expires or is otherwise terminated. The Subrecipient shall extend its full cooperation and give full access to the Project site and to relevant documentation to the State or its authorized designees for the purpose of determining, among other things:

- A. whether Project activities are consistent with those set forth in the Subrecipient's Grant Application and the terms and conditions of the Grant Agreement;

- B. the actual expenditure of state, local and/or private funds expended to date on the Project is in conformity with the budget presented in the Subrecipient's Grant Application and that unpaid costs have been properly accrued;
- C. that the Subrecipient is making timely progress with the Project, and that its project management, financial management and control systems, procurement systems and methods, and overall performance are in conformance with the requirements set forth in this Grant Agreement and are fully and accurately reflected in Project reports submitted to the State.

The Subrecipient will take all necessary actions to correct or cure any problematic findings identified by the State during its monitoring and evaluation.

9. Compliance with Audit and Reporting Requirements; Maintenance of Records.

- A. The Subrecipient shall submit to an audit of funds paid through this Grant Agreement and shall make all books, accounting records and other documents available at all reasonable times during the term of this Grant Agreement and for a period of three (3) years after final payment for inspection by the State or its authorized designee. Copies shall be furnished to the State at no cost.
- B. If the Subrecipient is a "subrecipient" of federal grant funds under 2 CFR 200.331, the Subrecipient shall arrange for a financial and compliance audit that complies with 2 CFR 200.500 *et seq.* if required by applicable provisions of 2 CFR 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements). The administrative and audit requirements and cost principles under 2 CFR § 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, as adopted at 2 CFR § 3002 are applicable to this Grant Agreement. **The Subrecipient must notify the State if the Subrecipient expends \$1,000,000 or more of federal funds within one fiscal year, which will indicate that the Subrecipient must undergo a single-audit for that fiscal year** in compliance with the applicable provisions of 2 CFR 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements) and the Subrecipient shall arrange for a financial and compliance audit that complies with 2 CFR 200.500 *et seq.*
- C. If the Subrecipient is a non-governmental unit, the Subrecipient shall file the Form E-1 annual financial report required by IC § 5-11-1-4. The E-1 entity annual financial report will be used to determine audit requirements applicable to non-governmental units under IC § 5-11-1-9. Audits required under this section must comply with the State Board of Accounts *Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources*, <https://www.in.gov/sboa/files/guidelines-examination-entities-receiving-financial-assistance-government-sources.pdf>. Guidelines for filing the annual report are included in **Exhibit B** (Guidelines for Non-governmental Entities).

10. Compliance with Laws.

- A. The Subrecipient shall comply with all applicable federal, state and local laws, rules, regulations and ordinances, and all provisions required thereby to be included herein are hereby incorporated by reference. The enactment or modification of any applicable state or federal statute or the promulgation of rules or regulations thereunder after execution of this Grant Agreement shall be reviewed by the State and the Subrecipient to determine whether the provisions of this Grant Agreement require formal modification.
- B. The Subrecipient and its agents shall abide by all ethical requirements that apply to persons who have a business relationship with the State as set forth in IC § 4-2-6, *et seq.*, IC § 4-2-7, *et seq.* and the regulations promulgated thereunder. **If the Subrecipient has knowledge, or would have acquired knowledge with reasonable inquiry, that a state officer, employee, or special**

state appointee, as those terms are defined in IC § 4-2-6-1, has a financial interest in the grant, the Subrecipient shall ensure compliance with the disclosure requirements in IC § 4-2-6-10.5 prior to the execution of this Grant Agreement. If the Subrecipient is not familiar with these ethical requirements, the Subrecipient should refer any questions to the Indiana State Ethics Commission or visit the Inspector General's website at <http://www.in.gov/ig/>. If the Subrecipient or its agents violate any applicable ethical standards, the State may, in its sole discretion, terminate this Grant Agreement immediately upon notice to the Subrecipient. In addition, the Subrecipient may be subject to penalties under IC §§ 4-2-6, 4-2-7, 35-44.1-1-4, and under any other applicable laws.

- C. The Subrecipient certifies by entering into this Grant Agreement that neither it nor its principal(s) is presently in arrears in payment of taxes, permit fees or other statutory, regulatory or judicially required payments to the State. The Subrecipient agrees that any payments currently due to the State may be withheld from payments due to the Subrecipient. Additionally, payments may be withheld, delayed, or denied and/or this Grant Agreement suspended until the Subrecipient is current in its payments and has submitted proof of such payment to the State.
- D. The Subrecipient warrants that it has no current, pending or outstanding criminal, civil, or enforcement actions initiated by the State, and agrees that it will immediately notify the State of any such actions. During the term of such actions, the Subrecipient agrees that the State may suspend funding for the Project. If a valid dispute exists as to the Subrecipient's liability or guilt in any action initiated by the State or its agencies, and the State decides to suspend funding to the Subrecipient, the Subrecipient may submit, in writing, a request for review to the Indiana Department of Administration ("IDOA"). A determination by IDOA shall be binding on the parties. Any disbursements that the State may delay, withhold, deny, or apply under this section shall not be subject to penalty or interest.
- E. The Subrecipient warrants that the Subrecipient and any contractors performing work in connection with the Project shall obtain and maintain all required permits, licenses, registrations, and approvals, and shall comply with all health, safety, and environmental statutes, rules, or regulations in the performance of work activities for the State. Failure to do so may be deemed a material breach of this Grant Agreement and grounds for immediate termination and denial of grant opportunities with the State.
- F. The Subrecipient affirms that, if it is an entity described in IC Title 23, it is properly registered and owes no outstanding reports to the Indiana Secretary of State.
- G. As required by IC § 5-22-3-7:
 - 1) The Subrecipient and any principals of the Subrecipient certify that:
 - (A) the Subrecipient, except for de minimis and nonsystematic violations, has not violated the terms of:
 - (i) IC § 24-4.7 [Telephone Solicitation Of Consumers];
 - (ii) IC § 24-5-12 [Telephone Solicitations]; or
 - (iii) IC § 24-5-14 [Regulation of Automatic Dialing Machines];
 in the previous three hundred sixty-five (365) days, even if IC § 24-4.7 is preempted by federal law; and
 - (B) the Subrecipient will not violate the terms of IC § 24-4.7 for the duration of this Grant Agreement, even if IC § 24-4.7 is preempted by federal law.
 - 2) The Subrecipient and any principals of the Subrecipient certify that an affiliate or principal of the Subrecipient and any agent acting on behalf of the Subrecipient or on behalf of an affiliate or principal of the Subrecipient, except for de minimis and nonsystematic violations,
 - (A) has not violated the terms of IC § 24-4.7 in the previous three hundred sixty-five (365) days, even if IC § 24-4.7 is preempted by federal law; and
 - (B) will not violate the terms of IC § 24-4.7 for the duration of this Grant Agreement even if IC § 24-4.7 is preempted by federal law.

11. Debarment and Suspension.

- A. The Subrecipient certifies by entering into this Grant Agreement that it is not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from entering into this Grant Agreement by any federal agency or by any department, agency or political subdivision of the State.
- B. The Subrecipient certifies that it has verified the suspension and debarment status for all subcontractors receiving funds under this Grant Agreement and shall be solely responsible for any recoupments or penalties that might arise from non-compliance. The Subrecipient shall immediately notify the State if any subcontractor becomes debarred or suspended, and shall, at the State's request, take all steps required by the State to terminate its contractual relationship with the subcontractor for work to be performed under this Grant Agreement.

12. Drug-Free Workplace Certification. As required by Executive Order No. 90-5, April 12, 1990, issued by the Governor of Indiana, the Subrecipient hereby covenants and agrees to make a good faith effort to provide and maintain a drug-free workplace. The Subrecipient will give written notice to the State within ten (10) days after receiving actual notice that the Subrecipient, or an employee of the Subrecipient in the State of Indiana, has been convicted of a criminal drug violation occurring in the workplace. False certification or violation of the certification may result in sanctions including, but not limited to, suspension of grant payments, termination of the Grant Agreement and/or debarment of grant opportunities with the State of Indiana for up to three (3) years.

In addition to the provisions of the above paragraphs, if the total amount set forth in this Grant Agreement is in excess of \$25,000.00, the Subrecipient certifies and agrees that it will provide a drug-free workplace by:

- A. Publishing and providing to all of its employees a statement notifying them that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Subrecipient's workplace and specifying the actions that will be taken against employees for violations of such prohibition; and
- B. Establishing a drug-free awareness program to inform its employees of: (1) the dangers of drug abuse in the workplace; (2) the Subrecipient's policy of maintaining a drug-free workplace; (3) any available drug counseling, rehabilitation, and employee assistance programs; and (4) the penalties that may be imposed upon an employee for drug abuse violations occurring in the workplace; and
- C. Notifying all employees in the statement required by subparagraph (A) above that as a condition of continued employment the employee will: (1) abide by the terms of the statement; and (2) notify the Subrecipient of any criminal drug statute conviction for a violation occurring in the workplace no later than five (5) days after such conviction; and
- D. Notifying in writing the State within ten (10) days after receiving notice from an employee under subdivision (C)(2) above, or otherwise receiving actual notice of such conviction; and
- E. Within thirty (30) days after receiving notice under subdivision (C)(2) above of a conviction, imposing the following sanctions or remedial measures on any employee who is convicted of drug abuse violations occurring in the workplace: (1) take appropriate personnel action against the employee, up to and including termination; or (2) require such employee to satisfactorily participate in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state or local health, law enforcement, or other appropriate agency; and
- F. Making a good faith effort to maintain a drug-free workplace through the implementation of subparagraphs (A) through (E) above.

13. Employment Eligibility Verification. As a condition precedent to entering this Grant Agreement, and as required by IC § 22-5-1.7 and Executive Order 25-29, the Subrecipient swears or affirms under the penalties of perjury that the Subrecipient has not knowingly employed, and will not knowingly employ, an unauthorized alien. The Subrecipient further affirms that:

- A. The Subrecipient has enrolled in and verified the work eligibility status of all its employees through, the E-Verify program as defined in IC § 22-5-1.7-3. The Subrecipient is not required to participate should the E-Verify program cease to exist. Additionally, the Subrecipient is not required to participate if the Subrecipient is self-employed and does not employ any employees.
- B. The Subrecipient has not knowingly employed or contracted with, and shall not knowingly employ or contract with, an unauthorized alien. The Subrecipient has not retained, and shall not retain, an employee, and has not contracted and shall not contract with a person, that the Subrecipient subsequently learned or learns is an unauthorized alien.
- C. The Subrecipient has required and shall require its subcontractors, who perform work under this Grant Agreement, to certify to the Subrecipient that the subcontractor does not knowingly employ or contract with an unauthorized alien and that the subcontractor has enrolled and is participating in the E-Verify program. The Subrecipient agrees to maintain this certification throughout the duration of the term of a contract with a subcontractor and to provide any and all such certifications to the State promptly upon request.

The State may terminate this Grant Agreement for default if the Subrecipient fails to cure a breach of this provision no later than thirty (30) days after being notified by the State.

This clause is not applicable if the Subrecipient is a state agency, political subdivision, including local school corporations and charter schools, a state educational institution, or a self-employed person that does not employ any employees.

14. Funding Cancellation. As required by Financial Management Circular 3.3 and IC § 5-22-17-5, when the Director of the State Budget Agency makes a written determination that funds are not appropriated or otherwise available to support continuation of performance of this Grant Agreement, it shall be canceled. A determination by the Director of the State Budget Agency that funds are not appropriated or otherwise available to support continuation of performance shall be final and conclusive.

15. Governing Law. This Grant Agreement shall be governed, construed, and enforced in accordance with the laws of the State of Indiana, without regard to its conflict of laws rules. Suit, if any, must be brought in the State of Indiana.

16. Information Technology Accessibility Standards. Any information technology related products or services purchased, used or maintained through this Grant Agreement must be compatible with the principles and goals contained in the Electronic and Information Technology Accessibility Standards adopted by the Architectural and Transportation Barriers Compliance Board under Section 508 of the federal Rehabilitation Act of 1973 (29 U.S.C. §794d), as amended.

17. Insurance. The Subrecipient shall maintain insurance with coverages and in such amount as may be required by the State or as provided in its Grant Application.

18. Nondiscrimination. Pursuant to the Indiana Civil Rights Law, specifically IC § 22-9-1-10, and in keeping with the purposes of the federal Civil Rights Act of 1964, the Age Discrimination in Employment Act, and the Americans with Disabilities Act:

- A. The Subrecipient covenants that it shall not discriminate against any employee or applicant for employment relating to this Grant Agreement with respect to the hire, tenure, terms, conditions or privileges of employment or any matter directly or indirectly related to employment, because of the employee's or applicant's race, color, national origin, religion, sex, age, disability, ancestry,

status as a veteran, or any other characteristic protected by federal, state, or local law ("Protected Characteristics"). The Subrecipient certifies compliance with applicable federal laws, regulations, and executive orders prohibiting discrimination based on the Protected Characteristics in the provision of services. Breach of this subparagraph may be regarded as a material breach of this Grant Agreement, including for purposes of Indiana Code § 5-11-5.5-2, but nothing in this paragraph shall be construed to imply or establish an employment relationship between the State and any applicant or employee of the Subrecipient or any subcontractor.

- B. The Subrecipient covenants that it does not and shall not operate any programs or engage in any practices promoting Diversity, Equity, and Inclusion (DEI), or other similar goals, that violate Indiana or Federal Civil Rights Laws by treating a person differently on the basis of race or sex, such as by considering race or sex when making recruitment, hiring, disciplinary, promotion, or employment decisions; requiring employees to participate in training or educational programs that employ racial or sex stereotypes; or attempting to achieve racial or sex balancing in the Subrecipient's workforce. The parties agree that a breach of this subparagraph is a material breach of this Grant Agreement, including for purposes of Indiana Code § 5-11-5.5-2, but nothing in this paragraph shall be construed to imply or establish an employment relationship between the State and any applicant or employee of the Grant Agreement or any subcontractor.

19. Notice to Parties. Whenever any notice, statement or other communication is required under this Grant, it will be sent by E-mail or first-class U.S. mail service to the following addresses, unless otherwise specifically advised.

- A. Notices to the State shall be sent to:

Grants Management Director
attn.: EMPG Coordinator
Indiana Department of Homeland Security
302 West Washington Street, Room E208
Indianapolis, Indiana 46204
E-mail: grants@dhs.in.gov
Subject line should identify the grant program, year, and Subrecipient's name

- B. Notices to the Subrecipient shall be sent to:

Magen Wilson
911 W. Peacekeepers Way
Decatur, IN 46733

As required by IC § 4-13-2-14.8, payments to the Subrecipient shall be made via electronic funds transfer in accordance with instructions filed by the Subrecipient with the Indiana State Comptroller.

20. Order of Precedence; Incorporation by Reference. Any inconsistency or ambiguity in this Grant Agreement shall be resolved by giving precedence in the following order: (1) requirements imposed by applicable federal or state law, including **Exhibit A** and those identified in paragraph 28, below, (2) this Grant Agreement, (3) requirements imposed by the federal Notice of Funding Opportunity ("NOFO") associated with this grant program (4) requirements imposed by the State of Indiana NOFO associated with this grant program (5) Exhibits prepared by the State, (6) Award Letter provided to the Subrecipient, including any special conditions imposed therein, and (7) the Subrecipient's Grant Application on file with the State. All of the foregoing are incorporated fully herein by reference.

21. Public Record. The Subrecipient acknowledges that the State will not treat this Grant Agreement as containing confidential information and will post this Grant Agreement on the transparency portal as required by Executive Order 05-07 and IC § 5-14-3.5-2. Use by the public of the information contained in this Grant shall not be considered an act of the State.

22. Termination for Breach.

- A. Failure to complete the Project and expend State, local and/or private funds in accordance with this Grant Agreement may be considered a material breach, and shall entitle the State to suspend grant payments, and to suspend the Subrecipient's participation in State grant programs until such time as all material breaches are cured to the State's satisfaction.
- B. The expenditure of State or federal funds other than in conformance with the Project and associated budget may be deemed a breach. The Subrecipient explicitly covenants that it shall promptly repay to the State all funds not spent in conformance with this Grant Agreement.

23. Termination for Convenience. Unless prohibited by a statute or regulation relating to the award of the grant, this Grant Agreement may be terminated, in whole or in part, by the State or FEMA whenever, for any reason, the State determines that such termination is in the best interest of the State. Termination shall be effected by delivery to the Subrecipient of a written Termination Notice, specifying the extent to which such termination becomes effective. The Subrecipient shall be compensated for completion of the Project properly done prior to the effective date of termination. The State will not be liable for work on the Project performed after the effective date of termination. In no case shall total payment made to the Subrecipient exceed the original grant.

24. Travel. No expenses for travel will be reimbursed unless specifically authorized by this Grant Agreement.

25. Remedies Not Impaired. No delay or omission of the State in exercising any right or remedy available under this Grant Agreement impairs any such right or remedy or constitutes a waiver of any default or any acquiescence thereto.

26. Severability. The invalidity of any section, subsection, clause or provision of this Grant Agreement shall not affect the validity of the remaining sections, subsections, clauses or provisions of this Grant Agreement.

27. Survival. Any expiration or termination of this Grant Agreement shall not affect the ongoing provisions of this Grant Agreement or the ongoing requirements of the guidance documents, laws and regulations, or other requirements referenced in this Grant Agreement that will survive the expiration or termination in accordance with their terms.

28. Federal and State Third-Party Contract Provisions. This grant involves the payment of federal funds. The Subrecipient and, if applicable, its contractors shall comply with the federal provisions within this paragraph and all the federal provisions contained in Exhibit A.

- A. When applicable, the Subrecipient shall follow 2 CFR 200.318 General procurement standards through 2 CFR 200.327 to ensure that procurements conform with applicable Federal and State law. Such requirements include:
 - 1) The Subrecipient shall document all procurement practices and maintain records of procurement actions taken (for instance, maintain copies of all bids, proposals, quotes, cost/price analysis, basis for selection decisions, purchase orders, and contracts) throughout the term and as related to the Project.
 - 2) The Subrecipient's procurement procedures must avoid acquisition of unnecessary or duplicative items.
 - 3) All procurement transactions must be conducted in a manner providing full and open competition and should avoid restrictive language. See 2 CFR 200.319 for further requirements and guidance.
 - 4) The Subrecipient shall take all necessary affirmative steps to assure that small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms are used when possible. See 2 CFR 200.321.

Affirmative steps include: Placing qualified small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms on solicitation lists and ensuring such groups are solicited whenever they are deemed eligible as potential procurement sources; Dividing procurement transactions into separate procurements to permit maximum participation by such groups; and/or establishing delivery schedules, where the requirement permits, which encouraged participation by such groups as appropriate.

- B. The Subrecipient, if using federal funds to pay for emergency management personnel, shall require all EMPG program funded personnel to ensure and maintain adoption and implementation of the National Incident Management System ("NIMS"). Please see the following link for more information on NIMS:
https://www.fema.gov/sites/default/files/documents/fema_gpd_preparedness-grants-manual_122025.pdf.

29. Provision Applicable to Grants with tax-funded State Educational Institutions: "Separateness" of the Parties. The State acknowledges and agrees that because of the unique nature of State Educational Institutions, the duties and responsibilities of the State Educational Institution in these Standard Conditions for grants are specific to the department or unit of the State Educational Institution. The existence or status of any one contract or grant between the State and the State Educational Institution shall have no impact on the execution or performance of any other contract or grant and shall not form the basis for termination of any other contract or grant by either party.

30. State Boilerplate Affirmation Clause. I swear or affirm under the penalties of perjury that I have not altered, modified, changed or deleted the State's standard contract clauses (as contained in the *most current State of Indiana SCM Template*) in any way except as follows:

- A. Paragraph 1, Purpose of this Grant Agreement; Funding Source, has been modified.
- B. Paragraph 2, Amount of Subaward, has been added.
- C. Paragraph 3, Term, has been modified.
- D. Paragraph 4, Representations and Warranties of the Subrecipient, has been modified.
- E. Paragraph 5, Implementation of and Reporting on the Project, has been modified.
- F. Paragraph 6, Requirements Applicable to Property/Equipment Purchased Using Grant Funds, has been added.
- G. Paragraph 7, Payment of Claims, has been modified.
- H. Paragraph 8, Project Monitoring by the State, has been modified.
- I. Paragraph 9, Compliance with Audit and Reporting Requirements; Maintenance of Records, has been modified.
- J. Paragraph 11, Debarment and Suspension, has been modified.
- K. Paragraph 13, Employment Eligibility Verification, has been modified.
- L. Paragraph 16, Information Technology Accessibility Standards, has been modified.
- M. Paragraph 20, Order of Precedence; Incorporation by Reference, has been modified.
- N. Paragraph 22, Termination for Breach, has been modified.
- O. Paragraph 23, Termination for Convenience, has been modified.
- P. Paragraph 25, Remedies Not Impaired, has been added.
- Q. Paragraph 26, Severability, has been added.
- R. Paragraph 27, Survival, has been added.
- S. Paragraph 28, Federal and State Third-Party Contract Provisions, has been modified.

THE REMAINDER OF THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK

Non-Collusion and Acceptance

The undersigned attests, subject to the penalties for perjury, that the undersigned is the Subrecipient, or that the undersigned is the properly authorized representative, agent, member or officer of the Subrecipient. Further, to the undersigned's knowledge, neither the undersigned nor any other member, employee, representative, agent or officer of the Subrecipient, directly or indirectly, has entered into or been offered any sum of money or other consideration for the execution of this Grant Agreement other than that which appears upon the face hereof. Furthermore, if the undersigned has knowledge that a state officer, employee, or special state appointee, as those terms are defined in IC § 4-2-6-1, has a financial interest in the Grant Agreement, the Subrecipient attests to compliance with the disclosure requirements in IC § 4-2-6-10.5.

Agreement to Use Electronic Signatures

I agree, and it is my intent, to sign this Grant Agreement by accessing the State of Indiana Supplier Portal using the secure password assigned to me and by electronically submitting this Grant Agreement to the State of Indiana. I understand that my signing and submitting this Grant Agreement in this fashion is the legal equivalent of having placed my handwritten signature on the submitted Grant Agreement and this affirmation. I understand and agree that by electronically signing and submitting this Grant Agreement in this fashion I am affirming to the truth of the information contained therein. I understand that this Grant Agreement will not become binding on the State until it has been approved by the Department of Administration, the State Budget Agency, and the Office of the Attorney General, which approvals will be posted on the Active Contracts Database:
<https://secure.in.gov/apps/idoa/contractsearch/>

In Witness Whereof, the Subrecipient and the State have, through their duly authorized representatives, entered into this Grant Agreement. The parties, having read and understood the foregoing terms of this Grant Agreement, do by their respective signatures dated below agree to the terms thereof.

ADAMS COUNTY

By: Tony Mellencamp
6C444E9EA910469...

Title: Auditor

Date: 3/5/2026 | 09:48 PST

Indiana Department of Homeland Security

By: Sean Wooding
B99AF500B5A247A...

Title: General Counsel

Date: 3/5/2026 | 10:00 PST

Electronically Approved by: Department of Administration By: (for) Brandon Clifton, Commissioner	
Electronically Approved by: State Budget Agency By: (for) Chad Ranney, State Budget Director	Electronically Approved as to Form and Legality by: Office of the Attorney General By: (for) Theodore E Rokita, Attorney General

Exhibit A - Federal Requirements

The Subrecipient agrees to comply with all of the following requirements as listed below.

1. **General Acknowledgments and Assurances.** Subrecipients are required to follow the applicable provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards in effect as of the federal award date and located at 2 C.F.R. Part 200 and adopted by DHS at 2 C.F.R. § 3002.10. Subrecipients must acknowledge and agree to provide DHS access to records, accounts, documents, information, facilities, and staff pursuant to 2 C.F.R. § 200.337. In particular,
 - A. The Subrecipient must cooperate with any DHS compliance reviews or compliance investigations.
 - B. The Subrecipient must give DHS access to examine and copy records, accounts, and other documents and sources of information related to the federal award and permit access to facilities and personnel.
 - C. The Subrecipient must submit timely, complete, and accurate reports to the appropriate DHS officials and maintain appropriate backup documentation to support the reports. The State may do this on your behalf.
 - D. The Subrecipient must comply with all other special reporting, data collection, and evaluation requirements required by law, federal regulation, Notice of Funding Opportunity, federal award specific terms and conditions, and/or DHS Component program guidance. Organization costs related to data and evaluation are allowable. The definition of data and evaluation costs is in 2 C.F.R. § 200.455(c), the full text of which is incorporated by reference.
 - E. The Subrecipient must disclose, in a timely manner and as required by 2 CFR Part 200.113, in writing to the State all violations of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in Title 18 of the United States Code or a violation of the civil False Claims Act (31 USC 3729-3733). Failure to make required disclosures can result in any of the remedies described in § 200.339 (Remedies for Noncompliance), including suspension or debarment. (See also 2 CFR § 180, 31 USC § 3321, and 41 USC 2313).
 - F. The Subrecipient shall not use any federal funds, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, without the express prior written approval of the State and FEMA.
 - G. The Subrecipient shall not use the federal award to sue the federal government or any other government entity.
 - H. The Subrecipient shall not use the funds as matching funds for any other State or federal award.
 - I. The Subrecipient must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts as required by 2 CFR § 200.318(c)(1). No employee, officer, agent, or board member may participate in the selection, award, or administration of a contract supported by a Federal award if they have a real or apparent conflict of interest.

Such a conflict of interest would arise when the employee, officer, agent, or board member, any member of their immediate family, their partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from an entity considered for a contract. The officers, employees, agents, and board members of the Subrecipient may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors. However, the Subrecipient may set standards for situations

in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, agents, or board members of the Subrecipient.

- J. The Subrecipient shall comply with the federal Procurement Standards established under 2 CFR § 200, Subpart D, 2 CFR §§ 200.318 through 200.327 and adopted by DHS as 2 CFR Part 3002.
- K. As required by 2 CFR § 200.327, in addition to all other provisions required by DHS and the State, all contracts (a legal instrument used to purchase property or services needed to carry out the Project) made by the Subrecipient using funds provided under this Grant Agreement must comply with Appendix II of Part 200 "Contract Provisions for Non-Federal Entity Contracts Under Federal Awards."
- L. Subrecipients must comply with all Federal, state and local laws prior to the start of any construction activity. Failure to obtain all appropriate Federal, state and local permits and clearances may jeopardize Federal funding. If ground disturbing activities occur during construction, Subrecipients must immediately notify the State and continue to monitor the ground disturbance. If any potential archeological resources are discovered, the Subrecipient will immediately cease construction in that area and notify the State and FEMA.

The United States has the right to seek judicial enforcement of these obligations.

- 2. **DHS Standard Terms and Conditions.** FEMA requires compliance with the DHS Standard Terms and Conditions which is published and maintained on the Homeland Security website: <https://www.dhs.gov/publication/fy15-dhs-standard-terms-and-conditions>. Unless otherwise stated, the Subrecipient shall comply with the most current DHS Standard Terms and Conditions published at the time the Subrecipient received its award. Though not exhaustive, the Subrecipient shall comply with the following DHS conditions:

A. Acknowledgment of Federal Funding from DHS.

All Subrecipients must acknowledge their use of federal award funding when issuing statements, press releases, requests for proposal, bid invitations, and other documents describing projects or programs funded in whole or in part with federal award funds.

B. Acceptance of Post Award Changes.

In the event FEMA determines that an error in the award package has been made, or if an administrative change must be made to the award package, Subrecipients will be notified of the change in writing. Once notification has been made, any subsequent requests for funds will indicate the Subrecipient's acceptance of the changes to the award. Please email FEMA Grant Management Operations at ask-gmd@fema.dhs.gov if you have any questions.

C. Activities Conducted Abroad.

All Subrecipients must coordinate with appropriate government authorities when performing project activities outside the United States and obtain all appropriate licenses, permits, or approvals.

D. Age Discrimination Act of 1975.

All Subrecipients must comply with the requirements of the Age Discrimination Act of 1975, Pub. L. No. 94-135 (codified as amended at 42 USC § 6101 et seq.), which prohibits discrimination on the basis of age in any program or activity receiving Federal financial assistance.

E. Americans with Disabilities Act of 1990.

All Subrecipients must comply with the requirements of Titles I, II, and III of the Americans with Disabilities Act, Pub. L. No. 101-336 (1990) (codified as amended at 42 USC §§ 12101-12213), which prohibits Subrecipients from discriminating on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities.

F. Anti-Discrimination.

Subrecipients must comply with all applicable Federal anti-discrimination laws material to the government's payment decisions for purposes of 31 U.S.C. § 372(b)(4). (1) Definitions. As used in this clause – (a) DEI means “diversity, equity, and inclusion.” (b) DEIA means “diversity, equity, inclusion, and accessibility.” (c) Discriminatory equity ideology has the meaning set forth in Section 2(b) of Executive Order 14190 of January 29, 2025. (d) Federal anti-discrimination laws mean Federal civil rights law that protect individual Americans from discrimination on the basis of race, color, sex, religion, and national origin. (e) Illegal immigrant means any alien, as defined in 8 U.S.C. § 1101(a)(3), who has no lawful immigration status in the United States. (2) Grant award certification. (a) By accepting the grant award, Subrecipients are certifying that: (i) They do not, and will not during the term of this financial assistance award, operate any programs that advance or promote DEI, DEIA, or discriminatory equity ideology in violation of Federal anti-discrimination laws; and (ii) They do not engage in and will not during the term of this award engage in, a discriminatory prohibited boycott. (3) DHS reserves the right to suspend payments in whole or in part and/or terminate financial assistance awards if the Secretary of Homeland Security or her designee determines that the Subrecipient has violated any provision of subsection (2). (4) Upon suspension or termination under subsection (3), all funds received by the Subrecipient shall be deemed to be in excess of the amount that the Subrecipient is determined to be entitled to under the Federal award for purposes of 2 C.F.R. § 200.346. As such, all amounts received will constitute a debt to the Federal Government that may be pursued to the maximum extent permitted by law.

G. Applicability of DHS Standard Terms and Conditions to Tribal Nations.

The DHS Standard Terms and Conditions are a restatement of general requirements imposed upon recipients and flow down to subrecipients as a matter of law, regulation, or executive order. If the requirement does not apply to Tribal Nations, or there is a federal law or regulation exempting its application to Tribal Nations, then the acceptance by Tribal Nations, or acquiescence to, DHS Standard Terms and Conditions does not change or alter its inapplicability to a Tribal Nation. The execution of grant documents is not intended to change, alter, amend, or impose additional liability or responsibility upon the Tribal Nation where it does not already exist.

H. Assurances, Administrative Requirements, Cost Principles, Representations and Certifications.

All Subrecipients must complete either the Office of Management and Budget (OMB) Standard Form 424B Assurances – Non-Construction Programs, or OMB Standard Form 424D Assurances – Construction Programs, as applicable. Certain assurances in these documents may not be applicable to your program and the DHS financial assistance office (DHS FOA) may require applicants to certify additional assurances. Applicants are required to fill out the assurances as instructed by the awarding agency.

I. Best Practices for Collection and Use of Personally Identifiable Information.

All Subrecipients who collect personally identifiable information (“PII”) as part of carrying out the scope of work under a federal award are required to have a publicly available privacy policy that describes standards on the usage and maintenance of the PII they collect. DHS defines PII as any information that permits the identity of an individual to be directly or indirectly inferred, including any information that is linked or linkable to that individual. Subrecipients may also find the DHS Privacy

Impact Assessments: Privacy Guidance and the Privacy Template as useful resources respectively. If the Subrecipient is unable to locate the listed resources, the Subrecipient should contact the State for assistance.

J. Build America, Buy America Act (BABAA) Required Contract Provision & Self-Certification.

In addition to the DHS Standard Terms & Conditions regarding Required Use of American Iron, Steel, Manufactured Products, and Construction Materials, recipients and subrecipients of FEMA financial assistance for programs that are subject to BABAA must include a Buy America preference contract provision as noted in 2 C.F.R. section 184.4 and a self-certification as required by the FEMA Buy America Preference in FEMA Financial Assistance Programs for Infrastructure (FEMA Interim Policy #207-22-0001). This requirement applies to all subawards, contracts, and purchase orders for work performed, or products supplied under the FEMA award subject to BABAA.

K. CHIPS and Science Act of 2022, Public Law 117-167 CHIPS.

(1) Subrecipients of DHS research and development (R&D) awards must report to the DHS Component research program office any finding or determination of sex based and sexual harassment and/or an administrative or disciplinary action taken against principal investigators or co-investigators to be completed by an authorized organizational representative (AOR) at the Subrecipient institution. (2) Notification. An AOR must disclose the following information to agencies within 10 days of the date/the finding is made, or 10 days from when a Subrecipient imposes an administrative action on the reported individual, whichever is sooner. Reports should include: (a) Award number, (b) Name of PI or Co-PI being reported, (c) Awardee name, (d) Awardee address, (e) AOR name, title, phone, and email address, (f) Indication of the report type: (i) Finding or determination has been made that the reported individual violated awardee policies or codes of conduct, statutes, or regulations related to sexual harassment, sexual assault, or other forms of harassment, including the date that the finding was made. (ii) Imposition of an administrative or disciplinary action by the Subrecipient on the reporting individual related to a finding/determination or an investigation of an alleged violation of Subrecipient policy or codes of conduct, statutes, or regulations, or other forms of harassment. (iii) The date and nature of the administrative/disciplinary action, including a basic explanation or description of the event, which should not disclose personally identifiable information regarding any complaints or individuals involved. Any description provided must be consistent with the Family Educational Rights in Privacy Act. (3) Definitions. (a) An "authorized organizational representative (AOR)" is an administrative official who, on behalf of the proposing institution, is empowered to make certifications and representations and can commit the institution to the conduct of a project that an agency is being asked to support as well as adhere to various agency policies and award requirements. (b) "Principal investigators and co-principal investigators" are award personnel supported by a grant, cooperative agreement, or contract under Federal law. (c) A "reported individual" refers to Subrecipient personnel who have been reported to a federal agency for potential sexual harassment violations. (d) "Sex based harassment" means a form of sex discrimination and includes harassment based on sex, sex stereotypes, sex characteristics, pregnancy or related conditions, sexual orientation, and gender identity. (e) "Sexual harassment" means unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when this conduct explicitly or implicitly affects an individual's employment, unreasonably interferes with an individual's work performance, or creates an intimidating, hostile, or offensive work environment, whether such activity is carried out by a supervisor or by a co-worker, volunteer, or contractor.

L. Civil Rights Act of 1964, Title VI.

All Subrecipients must comply with the requirements of Title VI of the Civil Rights Act of 1964, Pub. L. No. 88-352 (codified as amended at 42 USC § 2000d et seq.), which provides that no person in the United States will, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving

Federal financial assistance. DHS implementing regulations for the Act are found at 6 CFR Part 21. Subrecipients of a federal award from the Federal Emergency Management Agency (FEMA) must also comply with FEMA's implementing regulations at 44 CFR Part 7.

M. Civil Rights Act of 1968.

All Subrecipients must comply with Title VIII of the Civil Rights Act of 1968, Pub. L. No. 90-284 (codified as amended at 42 USC § 3601 et seq.) which prohibits Subrecipients from discriminating in the sale, rental, financing, and advertising of dwellings, or in the provision of services in connection therewith, on the basis of race, color, national origin, religion, disability, familial status, and sex, as implemented by the U.S. Department of Housing and Urban Development at 24 CFR Part 100. The prohibition on disability discrimination includes the requirement that new multifamily housing with four or more dwelling units—i.e., the public and common use areas and individual apartment units (all units in buildings with elevators and ground-floor units in buildings without elevators)—be designed and constructed with certain accessible features (See 24 CFR Part 100, Subpart D).

N. Compliance with Federal Immigration Law.

1. Prohibition a. The state or territorial recipient is prohibited from making subawards to a local government that the Department of Homeland Security or the Department of Justice has designated as a sanctuary jurisdiction. If the Department of Homeland Security or Department of Justice designates a local government as a sanctuary jurisdiction after the state or territorial recipient makes a subaward to that local government, the state or territorial recipient must suspend the subaward, the state or territorial recipient must not make any additional payments to the local government, and the local government is prohibited from making any financial obligations under the subaward on and after the date of designation until the Department of Homeland Security or Department of Justice removes that designation. b. The Department of Homeland Security designates a local government as a sanctuary jurisdiction if it fails to comply with the requirements set forth in paragraphs 2.a.i to v of this term and condition. 2. Certification a. The state or territorial recipient must require all local government subrecipients to certify under penalty of perjury pursuant to 28 U.S.C. § 1746, and using a form that is acceptable to the Department of Homeland Security, that the local government will comply with the following requirements related to coordination and cooperation with the Department of Homeland Security and immigration officials: i. They will comply with the requirements of 8 U.S.C. §§ 1373 and 1644. These statutes prohibit restrictions on information sharing by state and local government entities with the Department of Homeland Security regarding the citizenship or immigration status, lawful or unlawful, of any individual. Additionally, 8 U.S.C. § 1373 prohibits any person or agency from prohibiting, or in any way restricting, a Federal, state, or local government entity from doing any of the following with respect to information regarding the immigration status of any individual: (1) sending such information to, or requesting or receiving such information from, Federal immigration officials; (2) maintaining such information; or (3) exchanging such information with any other Federal, state, or local government entity. ii. They will comply with other relevant laws related to immigration, including prohibitions on encouraging or inducing an alien to come to, enter, or reside in the United States in violation of law, 8 U.S.C. § 1324(a)(1)(A)(iv), prohibitions on transporting or moving illegal aliens, 8 U.S.C. § 1324(a)(1)(A)(ii), prohibitions on harboring, concealing, or shielding from detection illegal aliens, 8 U.S.C. § 1324(a)(1)(A)(iii), and any applicable conspiracy, aiding or abetting, or attempt liability regarding these statutes. iii. They will honor requests for cooperation, such as participating in joint operations, sharing of information, or requests for short term detention of an alien pursuant to a valid detainer. A jurisdiction does not fail to comply with this requirement merely because it lacks the necessary resources to assist in a particular instance. iv. They will provide access to detainees, such as when an immigration officer seeks to interview a person who might be a removable alien. v. They will not leak or otherwise publicize the existence of an immigration enforcement operation. b. The state or territorial recipient must require a local government subrecipient to make the certification above before providing them with any funding under the subaward. 3. Materiality and Remedies for Noncompliance This term and condition is material to the Department of Homeland Security's decision to make this grant award and the Department of Homeland Security may take any remedy for noncompliance, including termination, if

the state or territorial recipient or any local government subrecipient fails to comply with this term and condition.

O. Copyright.

All Subrecipients must affix the applicable copyright notices of 17 USC §§ 401 or 402 to any work first produced under federal awards and also include an acknowledgement that the work was produced under a federal award (including the federal award number and federal awarding agency). As detailed in 2 CFR § 200.315, a federal awarding agency reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work for federal purposes and to authorize others to do so.

P. Debarment and Suspension.

All Subrecipients must comply with the non-procurement debarment and suspension regulations implementing Executive Orders (E.O.) 12549 and 12689 set forth at 2 C.F.R. Part 180 as implemented by DHS at 2 C.F.R. Part 3000. These regulations prohibit Subrecipients from entering into covered transactions (such as subawards and contracts) with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities.

Q. Disposition of Equipment Acquired Under the Federal Award.

When original or replacement equipment acquired under this award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the non-state Subrecipient (including subrecipients of a State or Tribal Nation), must request instructions from FEMA to make proper disposition of the equipment pursuant to 2 C.F.R. Section 200.313. State recipients and state subrecipients must follow the disposition requirements in accordance with state laws and procedures. 2 C.F.R. section 200.313(b). Tribal Nations must follow the disposition requirements in accordance with Tribal laws and procedures noted in 2 C.F.R. section 200.313(b); and if such laws and procedures do not exist, then Tribal Nations must follow the disposition instructions in 2 C.F.R. section 200.313(e).

R. Drug-Free Workplace Regulations.

All Subrecipients must comply with drug-free workplace requirements in Subpart B (or Subpart C, if the Subrecipient is an individual) of 2 C.F.R. Part 3001, which adopts the Government-wide implementation (2 C.F.R. Part 182) of the Drug-Free Workplace Act of 1988 (41 USC §§ 8101-8106).

S. Duplicative Costs.

All Subrecipients are prohibited from charging any cost to this federal award that will be included as a cost or used to meet cost sharing requirements of any other federal award in either the current or a prior budget period. (See 2 CFR § 200.403(f)). However, Subrecipients may shift costs that are allowable under two or more federal awards where otherwise permitted by federal statutes, regulations, or the federal award terms and conditions.

T. Education Amendments of 1972 (Equal Opportunity in Education Act), Title IX.

All Subrecipients must comply with the requirements of Title IX of the Education Amendments of 1972, Pub. L. No. 92-318 (codified as amended at 20 USC § 1681 et seq.), which provide that no person in the United States will, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any educational program or activity receiving Federal financial assistance. DHS implementing regulations are codified at 6 CFR Part 17. Subrecipients of a federal award from the Federal Emergency Management Agency (FEMA) must also comply with FEMA's implementing regulations at 44 CFR Part 19.

U. Energy Policy and Conservation Act.

All Subrecipients must comply with the requirements of the Energy Policy and Conservation Act, Pub. L. No. 94-163 (1975) (codified as amended at 42 USC § 6201 et seq.) which contain policies relating to energy efficiency that are defined in the state energy conservation plan issued in compliance with this Act.

V. Equal Treatment of Faith-Based Organizations.

It is DHS policy to ensure the equal treatment of faith-based organizations in social service programs administered or supported by DHS or its component agencies, enabling those organizations to participate in providing important social services to beneficiaries. Subrecipients must comply with the equal treatment policies and requirements contained in 6 C.F.R. Part 19 and other applicable statutes, regulations, and guidance governing the participations of faith-based organizations in individual DHS programs.

W. False Claims Act and Program Fraud Civil Remedies.

All Subrecipients must comply with the requirements of the False Claims Act, 31 USC §§ 3729-3733, which prohibit the submission of false or fraudulent claims for payment to the federal government. (See 31 USC §§ 3801-3812, which details the administrative remedies for false claims and statements made.)

X. Federal Debt Status.

All Subrecipients are required to be non-delinquent in their repayment of any Federal debt. Examples of relevant debt include delinquent payroll and other taxes, audit disallowances, and benefit overpayments. (See OMB Circular A-129.)

Y. Federal Leadership on Reducing Text Messaging while Driving.

All Subrecipients are encouraged to adopt and enforce policies that ban text messaging while driving Subrecipient-owned, Subrecipient-rented, or privately owned vehicles when on official government business or when performing any work for or on behalf of the federal government. Subrecipients are also encouraged to conduct the initiatives of the type described in Section 3(a) of E.O. 13513.

Z. Fly America Act of 1974.

All Subrecipients must comply with Preference for US Flag Air Carriers (a list of certified air carriers can be found at: Certified Air Carriers List | US Department of Transportation, <https://www.transportation.gov/policy/aviation-policy/certified-air-carriers-list>) for international air transportation of people and property to the extent that such service is available, in accordance with the International Air Transportation Fair Competitive Practices Act of 1974, 49 USC § 40118, and the interpretative guidelines issued by the Comptroller General of the United States in the March 31, 1981, amendment to Comptroller General Decision B-138942.

AA. Hotel and Motel Fire Safety Act of 1990.

All Subrecipients must ensure that all conference, meeting, convention, or training space funded entirely or in part by Federal award funds complies with the fire prevention and control guidelines of Section 6 of the Hotel and Motel Fire Safety Act of 1990, 15 USC §2225a.

BB. Indirect Cost Rate.

2 C.F.R. Section 200.211(b)(16) requires the terms of the award to include the indirect cost rate for the federal award. If applicable, the indirect cost rate for this award is stated in the budget documents or other materials approved by FEMA and included in the award file.

CC. John S. McCain National Defense Authorization Act of Fiscal Year 2019.

All Subrecipients and their contractors and subcontractors are subject to the prohibitions described in section 889 of the John S. McCain National Defense Authorization Act for Fiscal Year 2019, Pub. L. No. 115-232 (2018) and 2 C.F.R. §§ 200.216, 200.327, 200.471, and Appendix II to 2 C.F.R. Part 200. The statute – as it applies to DHS Subrecipients and their contractors and subcontractors – prohibits obligating or expending federal award funds on certain telecommunications and video surveillance products and contracting with certain entities for national security reasons.

DD. Limited English Proficiency (Civil Rights Act of 1964), Title VI.

All Subrecipients must comply with the Title VI of the Civil Rights Act of 1964 (42 USC § 2000d et seq.) prohibition against discrimination on the basis of national origin, which requires that Subrecipients of federal financial assistance take reasonable steps to provide meaningful access to persons with limited English proficiency (LEP) to their programs and services. For additional assistance and information regarding language access obligations, please refer to the DHS Recipient Guidance <https://www.dhs.gov/guidance-published-help-department-supported-organizations-provide-meaningful-access-people-limited> and additional resources on <http://www.lep.gov>.

EE. Lobbying Prohibitions.

All Subrecipients must comply with 31 USC § 1352 and 6 CFR Part 9, which provide that none of the funds provided under a federal award may be expended by the Subrecipient to pay any person to influence, or attempt to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with any federal action related to a federal award or contract, including any extension, continuation, renewal, amendment, or modification. Per 6 CFR Part 9, Subrecipients must file a lobbying certification form as described in Appendix A to 6 CFR Part 9 or available on Grants.gov as the Grants.gov Lobbying Form and file a lobbying disclosure form as described in Appendix B to 6 CFR Part 9 or available on Grants.gov as the Disclosure of Lobbying Activities (SF-LLL).

FF. National Environmental Policy Act.

All Subrecipients must comply with the requirements of the National Environmental Policy Act of 1969, Pub. L. No. 91-190 (1970) (codified as amended at 42 USC § 4321 et seq.) (NEPA) and the Council on Environmental Quality (CEQ) Regulations for Implementing the Procedural Provisions of NEPA, which require Subrecipients to use all practicable means within their authority, and consistent with other essential considerations of national policy, to create and maintain conditions under which people and nature can exist in productive harmony and fulfill the social, economic, and other needs of present and future generations of Americans.

GG. National Security Presidential Memorandum-33 (NSPM-33) and provisions of the CHIPS and Science Act of 2022, Pub. L. 117-167, Section 10254.

(1) All Subrecipient research institutions (“covered institutions”) must comply with the requirements in NSPM-33 and provisions of Pub. L. 117-167, Section 10254 (codified at 42 U.S.C. § 18951) certifying that the institution has established and operates a research security program that includes elements relating to: (a) cybersecurity; (b) foreign travel security; (c) research security training; and (d) export control training, as appropriate. (2) Definition. “Covered institutions” means Subrecipient research institutions receiving federal Research and Development (R&D) science and engineering support “in excess of \$50 million per year.”

HH. Non-supplanting Requirement.

All Subrecipients of federal awards under programs that prohibit supplanting by law must ensure that federal funds supplement but do not supplant non-federal funds that, in the absence of such federal funds, would otherwise have been made available for the same purpose.

II. Notice of Funding Opportunity Requirements.

All of the instructions, guidance, limitations, scope of work, and other conditions set forth in the Notice of Funding Opportunity ("NOFO") for this federal award are incorporated by reference. All Subrecipients must comply with any such requirements set forth in the NOFO. If a condition of the NOFO is inconsistent with these terms and conditions and any such terms of the federal award, the condition in the NOFO shall be invalid to the extent of the inconsistency. The remainder of that condition and all other conditions set forth in the NOFO shall remain in effect.

JJ. Patents and Intellectual Property Rights.

All Subrecipients are subject to the Bayh-Dole Act, 35 USC § 200 et seq. and applicable regulations governing inventions and patents, including the regulations issued by the Department of Commerce at 37 CFR Part 401 (Rights to Inventions Made by Nonprofit Organizations and Small Business Firms under Government Awards, Contracts, and Cooperative Agreements) and the standard patent rights clause set forth at 37 CFR § 401.14.

KK. Presidential Executive Orders.

All Subrecipients must comply with the requirements of Presidential Executive Orders related to grants (also known as federal assistance and financial assistance), the full text of which are incorporated by reference.

LL. Prior Approval for Modification of Approved Budget.

Before making any change to the FEMA approved budget for this award, a written request must be submitted and approved by FEMA as required by 2 C.F.R. Section 200.308.

For purposes of non-construction projects, FEMA is utilizing its discretion to impose an additional restriction under 2 C.F.R. Section 200.308(i) regarding the transfer of funds among direct cost categories, programs, functions, or activities. Therefore, for awards with an approved budget where the Federal share is greater than the simplified acquisition threshold (currently \$250,000), and where the cumulative amount of such transfers exceeds or is expected to exceed ten percent (10%) of the total budget FEMA last approved, transferring funds among direct cost categories, programs, functions, or activities is unallowable without prior written approval from FEMA.

For purposes of awards that support both construction and non-construction work, 2 C.F.R. Section 200.308(f)(9) requires the Subrecipient to obtain prior written approval from FEMA before making any fund or budget transfers between the two types of work.

Any deviations from a FEMA approved budget must be reported in the first Federal Financial Report (SF-425) that is submitted following any budget deviation, regardless of whether the budget deviation requires prior written approval.

MM. Procurement of Recovered Materials.

All Subrecipients and their contractors must comply with Section 6002 of the Solid Waste Disposal Act, Pub. L. No. 89-272 (1965) (codified as amended by the Resource Conservation and Recovery Act at 42 USC § 6962) and 2 CFR § 200.323. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency ("EPA") at 40 C.F.R. Part

247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition.

NN. Rehabilitation Act of 1973.

All Subrecipients of must comply with the requirements of Section 504 of the Rehabilitation Act of 1973, Pub. L. No. 93-112 (codified as amended at 29 USC § 794), which provides that no otherwise qualified handicapped individuals in the United States will, solely by reason of the handicap, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance.

OO. Reporting Recipient Integrity and Performance Matters.

If the total value of any of the Subrecipient's currently active grants, cooperative agreements, and procurement contracts from all federal awarding agencies exceeds \$10,000,000 for any period of time during the period of performance of the federal award, then the Subrecipient must comply with the requirements set forth in the government-wide Award Term and Condition for Recipient Integrity and Performance Matters located at 2 C.F.R. Part 200, Appendix XII, the full text of which is incorporated by reference.

PP. Reporting Subawards and Executive Compensation.

For federal awards that total or exceed \$30,000, Subrecipients, if applicable, are required to comply with the requirements set forth in the government-wide federal award term and condition on Reporting Subawards and Executive Compensation set forth at 2 C.F.R. Part 170, Appendix A, the full text of which is incorporated by reference.

QQ. Required Use of American Iron, Steel, Manufactured Products, and Construction Materials.

All Subrecipients of a federal award from a financial assistance program that provides funding for infrastructure are hereby notified that none of the funds provided under this federal award may be used for a project for infrastructure unless:

- (1) all iron and steel used in the project are produced in the United States--this means all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States;
- (2) all manufactured products used in the project are produced in the United States--this means the manufactured product was manufactured in the United States; and the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55 percent of the total cost of all components of the manufactured product, unless another standard for determining the minimum amount of domestic content of the manufactured product has been established under applicable law or regulation; and
- (3) all construction materials are manufactured in the United States--this means that all manufacturing processes for the construction material occurred in the United States.

The Buy America preference only applies to articles, materials, and supplies that are consumed in, incorporated into, or affixed to an infrastructure project. As such, it does not apply to tools, equipment, and supplies, such as temporary scaffolding, brought to the construction site and removed at or before the completion of the infrastructure project. Nor does a Buy America preference apply to equipment and furnishings, such as movable chairs, desks, and portable computer equipment, that are used at or within the finished infrastructure project but are not an integral part of the structure or permanently affixed to the infrastructure project.

When necessary, Subrecipients may apply for, and the agency may grant, a waiver from these requirements. The agency should notify the Subrecipient for information on the process for requesting a waiver from these requirements.

- (a) When the federal agency has determined that one of the following exceptions applies, the awarding official may waive the application of the domestic content procurement preference in any case in which the agency determines that:
- (1) applying the domestic content procurement preference would be inconsistent with the public interest;
 - (2) the types of iron, steel, manufactured products, or construction materials are not produced in the United States in sufficient and reasonably available quantities or of a satisfactory quality; or
 - (3) the inclusion of iron, steel, manufactured products, or construction materials produced in the United States will increase the cost of the overall project by more than 25 percent.

A request to waive the application of the domestic content procurement preference must be in writing. The agency will provide instructions on the format, contents, and supporting materials required for any waiver request. Waiver requests are subject to public comment periods of no less than 15 days and must be reviewed by the Made in America Office.

There may be instances where a federal award qualifies, in whole or in part, for an existing waiver described at "Buy America" Preference in FEMA Financial Assistance Programs for Infrastructure | FEMA.gov.

The definitions applicable to this term are set forth at 2 CFR § 184.3, the full text of which is incorporated by reference.

RR. SAFECOM.

All Subrecipients receiving federal awards made under programs that provide emergency communication equipment and its related activities must comply with the SAFECOM Guidance for Emergency Communication Grants, including provisions on technical standards that ensure and enhance interoperable communications. The SAFECOM Guidance is updated annually and can be found at Funding and Sustainment | CISA.

SS. Subrecipient Monitoring and Management.

Pass-through entities must comply with the requirements for subrecipient monitoring and management as set forth in 2 CFR §§ 200-331-333.

TT. System for Award Management and Unique Entity Identifier Requirements.

All Subrecipients are required to comply with the requirements set forth in the governmentwide federal award term and condition regarding the System for Award Management and Unique Entity Identifier Requirements in 2 CFR Part 25, Appendix A, the full text of which is incorporated by reference.

UU. Terrorist Financing.

All Subrecipients must comply with E.O. 13224 and applicable statutory prohibitions on transactions with, and the provisions of resources and support to, individuals and organizations associated with terrorism. All Subrecipients are legally responsible for ensuring compliance with the E.O. and laws.

VV. Trafficking Victims Protection Act of 2000 (TVPA).

All Subrecipients must comply with the requirements of the government-wide federal award term and condition which implements Trafficking Victims Protection Act of 2000, Pub. L. No. 106-386, § 106 (codified as amended at 22 USC § 7104). The federal award term and condition is located at 2 CFR § 175.105, the full text of which is incorporated by reference.

WW. Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism (USA Patriot) Act of 2001, Pub. L. 107-56.

All Subrecipients must comply with requirements of Pub. L. 107-56, Section 817 of the USA PATRIOT Act, which amends 18 USC §§ 175–175c.

XX. Use of DHS Seal, Logo, and Flags.

All Subrecipients must obtain written permission from DHS prior to using the DHS seals, logos, crests or reproductions of flags, or likenesses of DHS agency officials. This includes use of DHS component (e.g., FEMA, CISA, etc.) seals, logos, crests, or reproductions of flags, or likenesses of component officials.

YY. Whistleblower Protection Act.

All Subrecipients must comply with the statutory requirements for whistleblower protections (if applicable) at 10 USC § 470141, USC § 4712.

ZZ. Environmental Planning and Historic Preservation (EHP) Review.

DHS/FEMA funded activities that could have an impact on the environment are subject to the FEMA EHP review process. This review does not address all federal, state, and local requirements. Acceptance of federal funding requires the Subrecipient to comply with all federal, state, and local laws.

DHS/FEMA is required to consider the potential impacts to natural and cultural resources of all projects funded by DHS/FEMA grant funds, through its EHP review process, as mandated by: the National Environmental Policy Act; Endangered Species Act; National Historic Preservation Act of 1966, as amended; Clean Water Act; Clean Air Act; National Flood Insurance Program regulations; and any other applicable laws, regulations and executive orders. General guidance for FEMA's EHP process is available on the DHS/FEMA Website. Specific Subrecipient guidance on how to submit information for EHP review depends on the individual grant program and Subrecipients should contact their grant Program Officer to be put into contact with EHP staff responsible for assisting their specific grant program. The FEMA EHP review process must be completed before funds are released to carry out the proposed project; otherwise, DHS/FEMA may not be able to fund the project due to noncompliance with EHP laws, executive orders, regulations, and policies. DHS/FEMA may also need to perform a project closeout review to ensure the Subrecipient complied with all required EHP conditions identified in the initial review.

If ground disturbing activities occur during construction, the Subrecipient will monitor the ground disturbance, and if any potential archeological resources are discovered, the Subrecipient will immediately cease work in that area and notify the pass-through entity, if applicable, and DHS/FEMA.

EO 11988, Floodplain Management, and EO 11990, Protection of Wetlands, require that all federal actions in or affecting the floodplain or wetlands be reviewed for opportunities to relocate, and be evaluated for social, economic, historical, environmental, legal, and safety considerations. FEMA's regulations at 44 C.F.R. Part 9 implement the EOs and require an eight-step review process if a proposed action is in a floodplain or wetland or has the potential to affect or be affected by a floodplain or wetland. The regulation also requires that the federal agency provide public notice of the proposed action at the earliest possible time to provide the opportunity for public involvement in the decision-making process (44 C.F.R. § 9.8). Where there is no opportunity to relocate the federal

action, FEMA is required to undertake a detailed review to determine what measures can be taken to minimize future damages to the floodplain or wetland.

Exhibit B - Annual Financial Report for Non-governmental Entities

Guidelines for filing the annual financial report:

- 1) Filing an annual financial report called an Entity Annual Report (E-1) is required by IC § 5-11-1-4. This is done through Gateway which is an on-line electronic submission process.
 - a. There is no filing fee to do this.
 - b. This is in addition to the similarly titled Business Entity Report required by the Indiana Secretary of State.
 - c. The E-1 electronical submission site is found at <https://gateway.ifonline.org/login.aspx>
 - d. The Gateway User Guide is found at <https://gateway.ifonline.org/userguides/E1guide>
 - e. The State Board of Accounts may request documentation to support the information presented on the E-1.
 - f. Login credentials for filing the E-1 and additional information can be obtained using the notforprofit@sboa.in.gov email address.
- 2) A tutorial on completing Form E-1 online is available at https://www.youtube.com/watch?time_continue=87&v=nPpgtPcdUcs.
- 3) Based on the level of government financial assistance received, an audit may be required by IC § 5-11-1-9.