

**RESOLUTION 2016-41
REPORTING POLICY**

PURPOSE

The purpose of this Reporting Policy is to ensure that Lyon County complies with Code of Federal Regulations, 2 CFR, Section 200.113 that requires reporting of violations of federal criminal law involving fraud, bribery, or gratuity potentially affecting a federal grant.

POLICY

Lyon County departments and/or employees are required to disclose, in writing and in a timely manner, all violations of federal criminal law involving fraud, bribery, or gratuity potentially affecting a federal award. This requirement applies to violations involving Lyon County, its employees, and any sub-recipients of a federal grant.

If a Lyon County department or employee learns of a violation of federal criminal law involving fraud, bribery, or gratuity potentially affecting a federal grant, the department or employee must report the violation to the Lyon County Auditor (designated Lyon County contact). Reportable violations include not only those violations concerning Lyon County or its employees, but also include violations relating to sub-recipients of award monies.

The Lyon County Auditor is responsible for reporting the violation to the relevant federal agency in writing and in a timely manner.

Passed and adopted this 27th day of December, 2016.

Randy Bosch, Chairperson

ATTEST:

Jen Smit, Auditor