Florida Accountability Contract Tracking System (FACTS) & DFS Contract Requirements for Passing on Financial Assistance

Michael Mauterer
Financial Services Director
May 16, 2017

Transparency Florida Act

- States in part... “The Chief Financial Officer shall provide public access to a state contract management system...”

- Section 215.985(16), F.S., was enacted during the 2011 Legislative Session

- CFO/Department of Financial Services (DFS) created the on-line contract system: FACTS
**What Agreements Apply to this Legislation?**

**Definition of a Contract:**

“Any written agreement between two or more parties, with a financial consideration”

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**Florida Accountability Contract Tracking System (FACTS)**

- For use by the citizens of Florida
- Launched June 27, 2012
- Used by all state agencies
- Includes vendor contracts and grants
- FACTS website:
  
### Excluding Contracts from FACTS

- Case-related, confidential, or sensitive contracts may be excluded from FACTS
- Individual offices will determine which contracts to be entered into FACTS
- Each office should have a policy statement to explain contracts excluded from FACTS

Section 215.985(14)(j), F.S., reads: The requirement under paragraphs (a) through (c) that each agency post information and documentation relating to contracts on the tracking system does not apply to any record that could reveal attorney work product or strategy.

### FACTS Contracts – The Numbers

- **JAC (all offices) number of contracts & grants in FACTS: 784**
- **JAC most common contract types:**
  - Postage meters & mailing systems
  - Copier leases & maintenance
  - BOMS agreements
  - Office space leases
  - State Financial Assistance agreements
Contract documents identifying main terms & conditions are required in FACTS

- Agencies use best judgment when posting contract documents
- Sensitive information such as account numbers, signatures, Federal ID numbers, and more are redacted by JAC prior to posting to FACTS

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When a payment appears to be a contract payment, or uses a FACTS #, DFS uses FACTS information to assist in auditing the payment

- DFS has refused payment if they feel FACTS is not accurate
The scrutiny of FACTS occurs generally when a payment is being audited by DFS
- Any payment over $10,000
- Sampled vouchers
- JAC will contact offices, if necessary
- JAC will update FACTS as needed to meet DFS approval

JAC periodically reaches out to all offices to update FACTS where needed
For questions regarding FACTS contact:
- Nona McCall – nona.mccall@justiceadmin.org
- David Kosinski – david.kosinski@justiceadmin.org
What contract information is published in FACTS?
Handout L-1 is an example of a JAC contract
Handout L-2 is a listing of all data needed for FACTS

DFS requires managers responsible for contracts/grants exceeding the Category Two threshold amount, $35,000, to attend Advanced Accountability – Best Practices training.

Employees can register by submitting a completed request available on the DFS website at http://myfloridacfo.com/Division/AA/Training/default.htm.
DFS Contracting Requirements for Financial Assistance

Contracting requirements for pass through financial assistance is very different than normal contracts.

- Brief Overview
  - Criteria of State Financial Assistance
  - Requirements of Florida Single Audit Act
  - DFS contract requirements
  - Required contract language
DFS Compliance Requirements for Agreements

- CFO’s Memorandum #3 (FY 2014-15)
- Addresses minimum requirements for all state agencies to follow for proper accountability over state and federal resources

Federal Financial Assistance to Sub-Recipients

- If Federal funds are sub-granted, the sub-recipient is subject to the rules applicable to the grant
- Covered under s. 215.971, F.S.
- Feds require compliance with:
  - Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, Code of Federal Regulations Title 2, Part 200 (supersedes A-133)
State Financial Assistance

- Definition: Assistance from state resources to non-state organizations to carry out a state project
- Audit requirements are covered under Florida Single Audit Act, s. 215.97, F.S.

State Financial Assistance - Determination

- JAC must use the Single Audit Act State Project Determination Checklist – see attachment L-4
- Are you procuring goods or services from a vendor?
- Are you awarding assistance to a recipient?
Checklist Criteria for State Project

- Not a project if there are Federal resources, or State matching resources for a Federal Program
- Not a project if State Maintenance of Effort is required by Federal regulations
- Is a State Project if State resources other than State match or MOE are provided to a non-state organization

Checklist Criteria for State Project - continued

- Is a State Project if:
  - Programmatic objectives must be met in order to receive funds
  - Resources are provided to enhance or support the non-state organization
  - Program has guidelines or regulations regarding allowable expenditures
Recipient vs. Vendor Determination

- Are you procuring commodities only?
- Are you contracting with a school board, charter school, community college, public university, government outside of Florida, or Federal agency?

Recipient vs. Vendor Determination, Continued

- Does State law or proviso create the non-state organization for this project?
- Is the non-state organization required to make project decisions which the State agency would otherwise make?
State Project – CSFA Number

- If it has been determined that a state program provides state financial assistance, JAC is required to request a Catalog of State Financial Assistance (CSFA) number for the state project.
- The assigned CSFA number is also published in FACTS.

Contracting Statutory Requirements

- Agreements providing state financial assistance must:
  - Comply with Florida Single Audit Act, s. 215.97, F.S.
  - Comply with s. 215.971, F.S., additional contract provisions.
### Contract Document Requirements - Scope of Work

- Section 215.971, F.S. - State financial assistance agreements must include a **Scope of Work**:
  - Identifies all tasks and/or services the provider is required to perform
  - Directly relates to the program goals and objectives

### Contract Document Requirements - Deliverables

- Section 215.971, F.S. - State financial agreements must include specific **Deliverables**, that must be received and accepted prior to payment.
  - Must be quantifiable
  - Must be measurable
  - Must be verifiable
Contract Document Requirements - Deliverables

- Must be directly related to the scope of work
- Must specify the required minimum acceptable level of service to be performed
- And include criteria for evaluating the successful completion of the deliverables

Contract Document Requirements, continued

- A provision specifying **financial consequences** that apply if the contractor fails to perform the minimum level of service required by the agreement
- Can only spend funds for **allowable costs** during the specified agreement period
- A provision specifying that the balance of unobligated funds which have been advanced or paid, must be refunded to the state agency
### Review & Evaluation of Detailed Budget

- Non-competitive procurements over $35,000 must be supported by a detailed cost analysis - S. 216.3475, F.S.
- Recipient must provide a detailed budget
- Contract manager is required to review to determine if budget is reasonable, necessary, and allowable

### Standard Contract Audit Language

- Florida Single Audit Act standard contract audit language should be included in all contracts/agreements with non-state organizations when state financial assistance is provided
- The DFS link to download this contact language is [https://apps.fldfs.com/fsaa/documents/contract_language.doc](https://apps.fldfs.com/fsaa/documents/contract_language.doc)
Contract Language for Public Records Requests

- Section 119.0701(2)(a), F.S. - each public agency contract for services entered into on or after July 1, 2016 must include the following:
  - 14 pt.
  - Boldface
  - Caps

- IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR’S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS (telephone number, e-mail address, and mailing address)

- Additional contract provisions required by s. 119.0701(2)(b), F.S., see attachment L-9
Contacts

Michael Mauterer
Director of Financial Services
850.488-2415 x 230
michael.mauterer@justiceadmin.org

Nona McCall
Deputy Director of Financial Services
850-488-2415 x 231
nona.mccall@justiceadmin.org

Questions
Grant Disbursement Information

<table>
<thead>
<tr>
<th>Finished</th>
<th>Update Grant Disbursement Details</th>
<th>Back to Search</th>
</tr>
</thead>
</table>

### Summary
- **Agency Name:** JUSTICE ADMINISTRATION
- **Agency Contract ID:** JACF5
- **Vendor Name:** FOSTER CARE REVIEW, INC.
- **Total Contract Amount:** $629,323.00
- **Total Budgetary Amount:** $629,323.00
- **Date of Execution:** 09/08/2016
- **General Description:** Grant-in-aid agreement to provide operational funding to continue and enhance the Foster Care Review Board in Miami/Dade.
- **Specific Appropriation:** 770 of the 2016-2017 General Appropriations Act, Chapter No. 2016-66.

### Main Information
- **Agency Contract ID:** JACF5
- **FLAIR Contract ID:** JACF5
- **Short Title:** FCR 16-17
- **Long Title:** Foster Care Review
- **Contract Type:** Grant Disbursement Agreement
- **Contract Status:** Active
- **Date of Execution:** 09/08/2016
- **Date of Beginning:** 07/01/2016
- **Original End Date:** 09/30/2017
- **New Ending Date:**
- **Agency Service Area:**
- **Statutory Authority:** Section 39.702 F.S.
- **Contract Involves State or Federal Financial Assistance:** Yes
- **Do not publish this Contract on the FACTS public website:** No
- **Recipient Type:** NONPROFIT ORGANIZATION
- **Provide for Administrative Cost:** Yes
- **Provide for Periodic Increase:** No

### Procurement Information
- **Authorized Advanced Payment:** No
- **Method of Procurement:** Exempt, Federal or state law prescribes with whom the agency must contract [s. 287.057 (10), FS]
- **State Term Contract ID:**
- **Agency Reference Number:**
- **Business Case Study Done:** No
- **Legal Challenges to Procurement:** No

### Manager Information
- **Agency Manager Name:** Michael Mauterer
- **Phone Number:** 850-486-2415
- **Email:** michael.mauterer@justiceadmin.org

### Outsourcing / Capital Improvements
- **Was the Contracted Function Previously Performed by the State:** No
- **Was the Contracted Function Considered for Insourcing back to the State:** No
- **Did the Vendor Make Capital Improvements on State Property:** No

### Budget Information
- **Original Contract Amount:** $629,323.00
- **Total Contract Amount:** $629,323.00
- **Total Recurring Budgetary Amount:** $629,323.00
- **Total Non-Recurring Budgetary Amount:** $0.00
- **Total Budgetary Amount:** $629,323.00
- **Total Unfunded Amount:** $0.00
## Contract Information

### As of Date: 9/14/2016

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<th>RECURRING BUDGETARY AMOUNT</th>
<th>ACCOUNT CODE</th>
<th>FISCAL YEAR EFFECTIVE DATE</th>
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<th>COST ACCUMULATOR</th>
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No Non-Recurring Budgetary records found for this contract.

### Grant Disbursement Change

No Contract Changes found for the contract.

### Vendor

<table>
<thead>
<tr>
<th>VENDOR ID</th>
<th>NAME LINE 1</th>
<th>NAME LINE 2</th>
<th>ADDRESS</th>
<th>CITY STATE ZIP</th>
<th>MINORITY VENDOR DESIGNATION</th>
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<tbody>
<tr>
<td>F650118944003</td>
<td>FOSTER CARE REVIEW, INC.</td>
<td></td>
<td>155 NW 3RD ST. SUITE 4338</td>
<td>MIAMI FL 331280000</td>
<td>Non-Minority</td>
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### CFDA

No CFDA Codes found for the contract.

### CSFA

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<th>DESCRIPTION</th>
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<tr>
<td>21003</td>
<td>FOSTER CARE CITIZEN REVIEW BOARD</td>
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Grant Disbursement Information

Summary

Agency Name: JUSTICE ADMINISTRATION
Agency Contract ID: JACF5
Long Title: Foster Care Review
Vendor Name: FOSTER CARE REVIEW, INC.
Total Contract Amount: $629,323.00
Total Budgetary Amount: $629,323.00
Total Payment To Date: $419,548.64
Date of Execution: 09/06/2016

General Description: Grant-in-aid agreement to provide operational funding to continue and enhance the Foster Care Review Board in Miami/Dade.
Specific Appropriation 770 of the 2016-2017 General Appropriations Act, Chapter No. 2016-06.

Grand Disbursement Summary Form

Details Deliverables Payments Documents Audits

Deliverable History
Deliverable History

2011 © FLORIDA DEPARTMENT OF FINANCIAL SERVICES
# Data Needed for FACTS Contract Creation

<table>
<thead>
<tr>
<th>Line #</th>
<th>FACTS Data Fields</th>
<th>Field length</th>
<th>Required or Conditional?</th>
<th>Data Codes or Text</th>
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<tbody>
<tr>
<td>1</td>
<td>FLAIR Contract ID</td>
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<td>2</td>
<td>Short Title</td>
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<td>3</td>
<td>Long Title</td>
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<td>8</td>
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<td>9</td>
<td>Contract Start Date</td>
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<td>Contract End Date</td>
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<td>Method of Procurement</td>
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<td>State Term Contract ID (Required if # 11 = A, B or D)</td>
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<td>13</td>
<td>Contract Exemption Justification (Required if exemption code is used for method of procurement)</td>
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<td>Agency Manager Name</td>
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<td>15</td>
<td>Phone Number</td>
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<td>E-Mail</td>
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<td>General Description</td>
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<td>18</td>
<td>Fund used for payment?</td>
<td>6</td>
<td>Y</td>
<td></td>
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<tr>
<td>19</td>
<td>Category used for payment?</td>
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<td>Y</td>
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<tr>
<td>20</td>
<td>Funding Type (RE = recurring, NR = non-recurring)</td>
<td>List</td>
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<td></td>
</tr>
<tr>
<td>21</td>
<td>Vendor ID (validated against FLAIR)</td>
<td>21</td>
<td>Y</td>
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</tbody>
</table>
# Data Needed for FACTS Contract Creation

<table>
<thead>
<tr>
<th>Line #</th>
<th>FACTS Data Fields</th>
<th>Field length</th>
<th>Required or Conditional? Y / N / C</th>
<th>Data Codes or Text</th>
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<tr>
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<td><strong>Deliverable(s) Information</strong></td>
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<tr>
<td>22</td>
<td>Contract Wide Consequences - does contract have a financial consequence <strong>not</strong> tied to a deliverable?</td>
<td>Y/N</td>
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<td>Commodity/Service Type (use valid codes from DMS)</td>
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<td>24</td>
<td>Major Deliverable (Required if # 22 = N) <strong>What is required for payment?</strong></td>
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<td>25</td>
<td>Method of Payment</td>
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<td>26</td>
<td>Major Deliverable Price</td>
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<td></td>
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<tr>
<td>27</td>
<td>Non-Price Justification (Why can't costs be determined)</td>
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<td>C</td>
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<td>28</td>
<td>Page showing deliverable?</td>
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<td>Contract's Performance Metrics - measures that will be used to verify compliance.</td>
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<tr>
<td>30</td>
<td>Contract's Financial Consequences for non-performance</td>
<td>1,000</td>
<td>C</td>
<td></td>
</tr>
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</table>
December 3, 2014

CHIEF FINANCIAL OFFICER’S MEMORANDUM NO. 03 (2014 - 2015)

SUBJECT: COMPLIANCE REQUIREMENTS FOR AGREEMENTS

This memorandum supersedes the Chief Financial Officer’s Memorandum No. 4 (2005-2006) minimum requirements and confirms state agencies must follow for proper accountability over state and federal resources. While the State is accountable to the federal government, sub-recipients of federal financial assistance must be accountable to the State. Recipients/sub-recipients of state financial assistance must also be accountable to the State.

FEDERAL FUNDS
This memorandum is applicable to discretionary grants, which the State receives from the federal government. Applicability to federal entitlement programs or formula based awards should be determined on a case by case basis pursuant to federal regulations for these programs.

State agencies must determine whether they are passing on federal awards in the form of federal financial assistance to sub-recipients or procuring goods and services from a contractor. This determination is critical for the proper accountability over federal financial assistance, which is passed on to sub-recipients. State agencies will use the criteria established in Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, Code of Federal Regulations Title 2, Part 200.330 to make this determination. Agencies must retain documentation to support this determination.

In 2005 the Office of Federal Financial Management confirmed to the Department of Financial Services, if the State receives an award of federal financial assistance in the form of a grant or cooperative agreement, any sub-award for the purpose of the grant is subject to the rules applicable to the grant, even if the sub-award is on a fixed price basis. Agreements (sub-awards) with sub-recipients of federal financial assistance must require compliance with the published requirements entitled Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (also known as the Super Circular), Code of Federal Regulations Title 2, Part 200 (2 CFR, Part 200). This guidance supersedes and consolidates the requirements from the Office of Management and Budget (OMB) Circulars A-21, A-87, A-110, A-122, A-89, A-102 and A-133 and is effective for awards or increments of awards issued on or after December 26, 2014.

The Super Circular also applies to sub-awards made by State and local governments to an organization covered by the circular and provides that:

a. A grant may be charged only allowable costs resulting from obligations incurred during the specified funding period.
b. Any balance of unobligated cash that has been advanced or paid that is not authorized to be retained for other projects must be refunded to the federal government.
c. Any funds paid in excess of the amount to which the recipient is finally determined to be entitled, under the terms and conditions of the award, constitutes a debt to the Federal government.
Agreements with vendors must be procured in a manner that ensures a fair and reasonable price to the Federal government and compliance with applicable rules and regulations, including, but not limited to:

a. 2 CFR, Part 200
b. Section 287.057, Florida Statutes (F.S.)
c. Section 215.971, F.S.
d. Section 216.3475, F.S.

(1) Non-competitive procurements and competitive procurements that result in less than 2 responses must be supported by a detailed cost analysis. Costs must be reasonable, necessary and allowable in accordance with state and federal laws, rules and regulations. Agencies must maintain documentation to evidence the agency’s review of individual cost elements included on the detailed budget submitted by the person or entity awarded funding.

**STATE FUNDS**

State agencies must determine whether they are awarding state financial assistance to a recipient or procuring goods and services from a vendor. State agencies will use the Florida Single Audit Checklist for Non-state Organizations - Recipient/Sub-recipient vs Vendor Determination to make this determination. Agencies must retain a copy of the checklist.

Agreements with recipients of state financial assistance, **even if awarded on a fixed price basis**, must require:

a. Compliance with Section 215.97, F.S.
b. Compliance with Section 215.971, F.S.
c. Expenditures of state financial assistance be in compliance with laws, rules and regulations applicable to expenditures of State funds, including, but not limited to, the Reference Guide for State Expenditures.

Agreements involving the State University System, the Florida Community College System, district school board, or charter schools using state funds must be procured in a manner that ensures a fair and reasonable price to the State and compliance with applicable rules and regulations, including, but not limited to:

a. Section 216.3475, F.S.

(1) Non-competitive procurements and competitive procurements that result in less than two (2) responses must be supported by a detailed cost analysis. Costs must be reasonable, necessary and allowable in accordance with state laws, rules and regulations. Agencies must maintain documentation to evidence the agency’s review of individual cost elements included on the detailed budget submitted by the person or entity awarded funding.

b. May be fixed price contract that entitles the provider to receive compensation of the fixed contract amount upon completion of all deliverables.

c. May be a fixed rate per unit contract that entitles the provider to receive compensation for each deliverable provided.

d. May be a cost reimbursable contract that entitles the provider to receive compensation for actual allowable costs incurred in performing contract deliverables.
e. May be a combination of b, c and d.

Agreements with vendors must be procured in a manner that ensures a fair and reasonable price to the State and compliance with applicable rules and regulations, including, but not limited to:

a. Section 287.057, F.S.

b. Section 216.3475, F.S.

(1) Non-competitive procurements and competitive procurements that result in less than two (2) responses must be supported by a detailed cost analysis. Costs must be reasonable, necessary and allowable in accordance with state laws, rules and regulations. Agencies must maintain documentation to evidence the agency’s review of individual cost elements included on the detailed budget submitted by the person or entity awarded funding.

Please contact the Bureau of Auditing at (850) 413-5512 if you have any questions.
FLORIDA SINGLE AUDIT ACT STATE PROJECT DETERMINATION CHECKLIST

This checklist may be obtained electronically from the Department of Financial Services’ website (https://apps.fldfs.com/fsaa).

This checklist must be used by State agencies to evaluate the applicability of the Florida Single Audit Act (FSAA) to a state program for inclusion in the Catalog of State Financial Assistance (CSFA).

A state program is defined as a set of special purpose activities undertaken to realize identifiable goals and objectives in order to achieve a State agency’s mission and legislative intent requiring accountability for State resources.

A state program or budget appropriation may include more than one special purpose activity with distinctly different objectives. Each of these distinct special purpose activities must be assigned a separate CSFA number (if the FSAA is determined to be applicable based on the analysis below).

The General Appropriations Act - particularly appropriation categories 05, 08, 09, 10, and 14XXX - is an excellent place to begin researching state programs to determine their applicability to the FSAA. However, this list of appropriation categories is not all-inclusive.

A State Project is a state program that provides state financial assistance to a non-state organization and must be assigned a state project identifier in the Catalog of State Financial Assistance (CSFA number).

State Agency: ____________________________________________
Title/Name of State Program: ________________________________
Authorizing Statute/Legislative Proviso: _______________________

All four questions below must be completed. A state program may include more than one source of support. (i.e. A yes to more than one of the questions below.) Each source of support must be considered independently.

Is the state program supported by:

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>___</td>
<td>___</td>
</tr>
</tbody>
</table>

1. Federal resources? If yes, please note CFDA number __________
2. State matching resources for a Federal Program as defined by OMB Circular A-133?
3. State maintenance of effort/level of effort (MOE) resources for a Federal Program as defined by OMB Circular A-133 Compliance Requirement G (Matching, Level of Effort, Earmarking)? If yes, please note CFDA number (if different from above) __________
4. State resources other than State match or State MOE?

Complete the applicable sections below for each yes response above.

If only Question 1 and/or Question 2 above is yes, the state program is not a State Project and should not be included in the CSFA.

If Question 3 above is yes, the State MOE resources must be analyzed using the following criteria:

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>___</td>
<td>___</td>
</tr>
</tbody>
</table>

A. Do Federal Regulations specify the requirements for the use of the State MOE resources and are there no additional State requirements?
B. Do contracts contain sufficient language to identify the State MOE resources and the associated Federal Program?
C. Do A-133 audit requirements apply to the State MOE resources and do contracts stipulate that the State MOE resources should be tested in an A-133 audit in accordance with Federal Program requirements?

If A-C above are all yes, the state program is not a State Project and should not be included in the CSFA.

If any of A-C above are no, the state program is a State Project and must be assigned a CSFA number.

If Question 4 above is yes, answer the following:

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>___</td>
<td>___</td>
</tr>
</tbody>
</table>

Are any of the State resources provided to a non-state organization?
If no, the state program is not a State Project and should not be included in the CSFA.

If yes, the state program must be evaluated using the following criteria:

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Does the state program establish programmatic objectives, which must be met by the non-state organization in order for it to receive State resources? (e.g. legislative intent, programmatic outcomes/goals, or are related to the Agency’s mission)</td>
<td></td>
</tr>
<tr>
<td>B. Does the state program provide resources to enhance or support the operations or programs of a non-state organization?</td>
<td></td>
</tr>
<tr>
<td>C. Does the state program provide resources to a non-state organization for providing a program service? (i.e. Are the services provided by the non-state organization consistent with the programmatic objectives?)</td>
<td></td>
</tr>
<tr>
<td>D. Does the state program contain specific laws, guidelines or regulations regarding allowable program expenditures?</td>
<td></td>
</tr>
</tbody>
</table>

If any of A-D above is yes, the state program is a State Project and must be assigned a CSFA number.

Based on your analysis above and discussions with appropriate agency personnel, state your conclusion regarding the state program:

(Choose one) A State Project:____________________ Not a State Project:____________________

Comments:

Completed By: (Program Personnel)

Print Name:____________________ Phone Number:____________________

Title:____________________

Signature:____________________ Date:____________________

Budget Office Review: (Applies only to Questions 1-4)

Print Name of Reviewer:____________________ Phone Number:____________________

Title:____________________

Signature of Reviewer:____________________ Date:____________________

Finance and Accounting Review: (Applies only to Question 3 A-C and Question 4 A-D)

Print Name of Reviewer:____________________ Phone Number:____________________

Title:____________________

Signature of Reviewer:____________________ Date:____________________

Office of Inspector General Receipt:

Print Name of Receiver:____________________ Phone Number:____________________

Title:____________________

Signature of Receiver:____________________ Date:____________________

Questions regarding the evaluation of a state program or if it has been determined that the state program is a State Project and has not been assigned a CSFA number, contact your FSAA State agency liaison or the Department of Financial Services, Bureau of Auditing, at (850) 413-3060 or Suncom 293-3060. The Agency’s Office of Inspector General must forward each original completed and approved checklist to the Department of Financial Services, Bureau of Auditing, 200 East Gaines Street, Tallahassee, Florida 32399-0355. Reference may be made to Rule 69I-5, FAC.
FLORIDA SINGLE AUDIT ACT CHECKLIST FOR NON-STATE ORGANIZATIONS - RECIPIENT/SUBRECIPIENT VS. VENDOR DETERMINATION

This checklist and the standard contract audit language may be obtained electronically from the Department of Financial Services’ website (https://apps.fldfs.com/fsaa).

If a Florida Single Audit Act State Project Determination Checklist has not been previously completed, please complete it now. (Applies only to State agencies)

This checklist must be used by State agencies to evaluate the applicability of the Florida Single Audit Act (FSAA) to non-state organizations after a state program has been determined (using the Florida Single Audit Act State Project Determination Checklist) to provide state financial assistance (i.e. is a State Project as defined in 215.97 (2), F.S.). This checklist assists in determining if the non-state organization is a vendor, recipient/subrecipient, or an exempt organization.

Recipients and subrecipients of state financial assistance must also use this checklist to evaluate the applicability of the FSAA to non-state organizations to which they provide State resources to assist in carrying out a State Project.

Name of Non-state Organization: ____________________________________________
Type of Non-state Organization: ____________________________________________
(i.e. nonprofit, for-profit, local government; if the non-state organization is a local government, please indicate the type of local government – municipality, county commission, constitutional officer, water management district, etc.)
Awarding Agency:________________________________________________________________
Title of State Project:________________________________________________________________
Catalog of State Financial Assistance (CSFA) Number:____________________________
Contract/Grant/Agreement Number: ______________________________________________

PART A

<table>
<thead>
<tr>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Is the non-state organization a district school board, charter school, community college, public university, government outside of Florida, or a Federal agency?</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Is the relationship with the non-state organization only to procure commodities (as defined in 287.012(5) F.S.)?</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Does the relationship with the non-state organization consist of only Federal resources, State matching resources for Federal Programs or local matching resources for Federal Programs?</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Does the relationship with the non-state organization consist of only State maintenance of effort (MOE)(^1) resources that meet all of the following criteria?</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>A. Do Federal Regulations specify the requirements for the use of the State MOE resources and are there no additional State requirements?</td>
</tr>
<tr>
<td></td>
<td>B. Do contracts contain sufficient language to identify the State MOE resources and the associated Federal Program?</td>
</tr>
<tr>
<td></td>
<td>C. Do A-133 audit requirements apply to the State MOE resources and do contracts stipulate that the State MOE resources should be tested in an A-133 audit in accordance with Federal Program requirements?</td>
</tr>
</tbody>
</table>

\(^1\) MOE refers to the Federal maintenance of effort/level of effort requirements as defined by OMB Circular A-133 Compliance Requirement G (Matching, Level of Effort, Earmarking).

If any of 1-4 above is yes, the recipient/vendor relationship determination does not need to be completed because the FSAA is not applicable to the non-state organization.
PART B

Recipient/Vendor Relationship Determination:

The following should be analyzed for each relationship with a non-state organization where it has been determined that the state program provides state financial assistance (i.e. is a State Project) and the non-state organization is not exempt based on the questions above. This relationship may be evidenced by, but not limited to, a contract, agreement, or application.

YES  NO

___ __  1. Does State law or legislative proviso create the non-state organization to carry out this State Project?

___ __  2. Is the non-state organization required to provide matching resources not related to a Federal Program?

___ __  3. Is the non-state organization required to meet or comply with specified State Project requirements in order to receive State resources? (State Project requirements include laws, rules, or guidelines specific to the State Project such as eligibility guidelines, specified types of jobs to be created, donation of specified assets, etc. Specified State Project requirements do not include procurement standards, general guidelines, or general laws/rules.)

___ __  4. Is the non-state organization required to make State Project decisions, which the State agency would otherwise make? (e.g. determine eligibility, provide case management, etc.)

___ __  5. Is the non-state organization’s performance measured against whether State Project objectives are met? (e.g. number of jobs to be created, number of patients to be seen, number of disadvantaged citizens to be transported, etc. Performance measures may or may not be related to State performance-based budgeting.)

If any of the above is yes, there is a recipient/subrecipient relationship and the non-state organization is subject to the FSAA. Otherwise the non-state organization is a vendor and is not subject to the FSAA.

PART C

Based on your analysis of the response above and discussions with appropriate agency personnel, state your conclusion regarding the non-state organization.

(Choose one) Recipient/Subrecipient: Vendor: Exempt Organization:

Comments:

Print Name: Telephone Number:

Title:

Signature: Date:

Note it is the program personnel’s responsibility to notify Finance and Accounting of which non-state organizations have been determined to be recipients and are receiving state financial assistance (i.e. disbursements must be coded as 7500 object code in FLAIR).

Note it is possible to have a contractual agreement with a non-state organization under Chapter 287, Florida Statutes, and still consider the non-state organization a recipient under the Florida Single Audit Act.

If a recipient/subrecipient relationship exists the standard contract audit language, including Exhibit 1 (DFS-A2-CL), must be included in the document that established the State’s, recipient’s, or subrecipient’s relationship with the non-state entity.

Questions regarding the evaluation of a non-state organization or if it has been determined that the non-state organization is a recipient and a CSFA number has not been assigned, contact your FSAA State agency liaison or the Department of Financial Services, Bureau of Auditing at (850) 413-3060 or Suncom 293-3060. Reference may be made to Rule 69I-5, FAC.

DFS-A2-NS
July 2005
Rule 69I-5.006, FAC
Scope of Work Example

<table>
<thead>
<tr>
<th>EXAMPLE - Scope of Work</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Vague</strong></td>
<td><strong>More Specific</strong></td>
</tr>
<tr>
<td>&quot;The provider is to offer an educational program of up to 30 children. Program activities may include tutoring, counseling, or other activities. The provider is responsible for providing staff to sufficiently operate the program.&quot;</td>
<td>&quot;Provider is to conduct an after school study program for 30 at-risk children (as defined in Appendix A) on a full time basis (as defined in Appendix B) at the provider’s location Monday through Friday 2:30 PM to 6:30 PM for the period of 7/1/04 to 6/30/05.... Staff will consist of one supervisor and six tutors who meet the minimum qualification defined in Appendix C.&quot;</td>
</tr>
</tbody>
</table>

The example on the left does not identify the tasks to be performed or required the provider to actually provide any service, but only to "offer" the service. It fails to set a minimum number of clients to be served. According to this scope, the provider may only serve one client a month and still get the full monthly payment. It does not identify any of the program specifics like staffing level, when services are to be made available, criteria for client eligibility, etc. The example on the right contains the necessary information for the provider to perform according to agency’s expectations.

A good scope of work:
* Identifies all tasks and/or services that the provider is required to perform.
* Specifically details the direction regarding the deliver of services and the documentation required to support the delivery of services.
* Directly relates to the goals and objectives of the program.
* Includes all of the products/supplies the provider is to furnish.
* Includes minimum performance standards.
Deliverable Examples

<table>
<thead>
<tr>
<th>EXAMPLE - Fixed Price Deliverables</th>
<th>Not Related To the Scope of Work</th>
<th>Related To the Scope of Work</th>
</tr>
</thead>
<tbody>
<tr>
<td>FIXED PRICE DELIVERABLES</td>
<td>&quot;Provider will be paid $6,000 each month upon submission of a progress report.&quot;</td>
<td>&quot;Provider will be paid $6,000 each month for performing in accordance with the Scope of Work. The provider will submit a progress report by the 15th of the following month attesting to the number of clients served each day and the level of services that were provided. Payment will be reduced by $x for each vacant/unqualified staff position and $x for each enrollment vacancy.&quot;</td>
</tr>
</tbody>
</table>

The example on the left allows for payment to be triggered upon submission of a report rather than delivery of services to clients. It does not ensure performance in accordance with the scope of work. The example on the right ties compensation to the delivery of services as stated in the scope of work. In order to receive the full payment amount, 30 at-risk children must have received services from qualified staff during the specified time period.

<table>
<thead>
<tr>
<th>EXAMPLE - Fixed Rate Deliverables</th>
<th>Not Related to the Scope of Work</th>
<th>Related to the Scope of Work</th>
</tr>
</thead>
<tbody>
<tr>
<td>FIXED RATE DELIVERABLES</td>
<td>&quot;The provider will be paid $300 for each day services are provided up to $6,000 (20 days* $300) per month.&quot;</td>
<td>&quot;The provider will be paid $200 per month for each full time participant (as defined in Appendix B) for up to 30 clients for services provided in accordance with the scope of the work. The provider will submit a progress report by the 15th of the following month attesting to the number of clients serviced each day and the level of services that were provided. Payment will be reduced by $x for each vacant/unqualified staff position and $x for each weekday that services are not provided.&quot;</td>
</tr>
</tbody>
</table>

The example on the left allows for payment to be triggered each day rather than the delivery of services to clients. It does not ensure performance in accordance with the scope of work. The example on the right ties compensation to the delivery of services as stated in the scope of work. In order to receive the full payment amount, 30 at-risk children must have received services from qualified staff during the specified time period.
**EXAMPLE - Cost Reimbursement Deliverables**

<table>
<thead>
<tr>
<th>COST REIMBURSEMENT DELIVERABLES</th>
<th>Not Related to the Scope of Work</th>
<th>Related to the Scope of Work</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>&quot;Provider will be reimbursed for expenditures incurred in accordance with the budget.&quot;</td>
<td>&quot;Provider will be reimbursed only for budgeted expenses incurred during the agreement time period that are directly related to the project. The provider will submit a progress report by the 15th of the following month attesting to the number of clients served each day and the level of services that were provided. Payment will be reduced $x for each weekday that services are not provided in accordance with the scope of work.&quot;</td>
</tr>
</tbody>
</table>

The example on the left allows for payment for the expenditure of funds regardless of any services being provided. It does not ensure performance in accordance with the scope of work. The example on the right ties compensation to the delivery of services as stated in the scope of work which included the minimum performance standards of the full time attendance of 30 at-risk children, staffing levels, and staffing qualifications.
## Line Item Budget Category

<table>
<thead>
<tr>
<th>Line Item Budget Category</th>
<th>Amount</th>
<th>% Allocated to this Agreement</th>
<th>JAC Allocation</th>
<th>Allowable</th>
<th>Reasonable</th>
<th>Necessary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>871,681.00</td>
<td>53%</td>
<td>461,565.00</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>120,000.00</td>
<td>46%</td>
<td>54,600.00</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Other Payroll/Payroll Admin.</td>
<td>4,800.00</td>
<td>59%</td>
<td>2,820.00</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Accounting /Auditing Servies</td>
<td>65,000.00</td>
<td>40%</td>
<td>26,220.00</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Other Professional Services</td>
<td>81,000.00</td>
<td>23%</td>
<td>18,750.00</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Rent</td>
<td>11,701.00</td>
<td>56%</td>
<td>6,496.00</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Office Expenses</td>
<td>21,960.00</td>
<td>46%</td>
<td>10,000.00</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Marketing/Meetings</td>
<td>18,143.00</td>
<td>16%</td>
<td>2,980.00</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Travel &amp; Conferences</td>
<td>12,973.00</td>
<td>14%</td>
<td>1,800.00</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Insurance</td>
<td>13,300.00</td>
<td>55%</td>
<td>7,315.00</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Information Technology &amp; Equip.</td>
<td>36,550.00</td>
<td>65%</td>
<td>23,670.00</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Utilities</td>
<td>20,340.00</td>
<td>57%</td>
<td>11,601.00</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Licenses &amp; Fees</td>
<td>4,400.00</td>
<td>0%</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Volunteer Expenses</td>
<td>5,782.00</td>
<td>26%</td>
<td>1,506.00</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Other Expenses</td>
<td>45,986.00</td>
<td>0%</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,333,616.00</strong></td>
<td><strong>47%</strong></td>
<td><strong>629,323.00</strong></td>
<td><strong>Yes</strong></td>
<td><strong>Yes</strong></td>
<td><strong>Yes</strong></td>
</tr>
</tbody>
</table>

Salaries for 15 positions are based on the attached budget detail, annual pay for each position is reasonable. Fringe Benefits includes health, dental, life, vision insurance, and retirement benefits for 15 employees. Other Payroll includes unemployment compensation and contracted payroll administration. Accounting/Auditing includes outsourced accounting and bookkeeping, annual external audit/single source audit. Other Professional Services includes database design consultant, communications consultant, & HR consultant. Rent includes records storage and required parking at courthouse location. Office Expenses includes equipment rental, paper/postage/office supplies. Marketing/Meetings includes printed program materials for volunteer recruitment and website design/maintenance. Travel and Conferences includes hotel, registration fees and travel costs to attend annual Child Protection summit. Insurance includes property, liability and Workers Comp insurance premiums. I.T. & Equipment includes virtual network hosting, CRP program database hosting, website hosting and computer equip. Utilities includes internet services, VOIP, fax line, toll-free conference line. Volunteer Expenses include background screening, IDs, training, and recognition awards for years of service.

### CERTIFICATION:
I certify that the costs for each line item budget category has been evaluated and determined to be allowable, reasonable, and necessary as required by Section 216.3475, F.S. Documentation is on file evidencing the methodology used to and the conclusions reached.

Michael Mauterer  
Name  

__________________________  
Signature  

Director of Financial Services  
Title  

Date
s. 119.0701  Contracts; public records; request for contractor records

(2) CONTRACT REQUIREMENTS.—In addition to other contract requirements provided by law, each public agency contract for services entered into or amended on or after July 1, 2016, must include:

(a) The following statement, in substantially the following form, identifying the contact information of the public agency’s custodian of public records in at least 14-point boldfaced type:

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (telephone number, e-mail address, and mailing address).

(b) A provision that requires the contractor to comply with public records laws, specifically to:

1. Keep and maintain public records required by the public agency to perform the service.
2. Upon request from the public agency’s custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the public agency.
4. Upon completion of the contract, transfer, at no cost, to the public agency all public records in possession of the contractor or keep and maintain public records required by the public agency to perform the service. If the contractor transfers all public records to the public agency upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the public agency’s custodian of public records, in a format that is compatible with the information technology systems of the public agency.