

Justice Administrative Commission
Agency Representations for the Schedule of Expenditures of Federal Awards (SEFA)
Fiscal Year Ended June 30, 2023

Office:

This form is only completed by offices receiving federal funds. The representations below are very complex and necessary so the Department of Financial Services, Chief Financial Officer (CFO) can make similar representations to the Auditor General. By representation, your office will be able confirm, not confirm or not applicable (N/A) where appropriate. N/A is not available for all representations

When reviewing the representations below, if there is nothing for your office to provide, report, monitor, correct, or remedy then DFS considers that the office has sufficiently met the requirement. **Please select “Yes” for these types of representations.** JAC added some clarifying information to some of the representations. The information is *italicized*.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Section A: We confirm the following representations are made explicitly or implicitly for DFS and the Florida Auditor General:

Select one of
the following:

YES NO N/A

- (1) We are responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of the Federal programs in which we participate.
- (2) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for Federal programs that provides reasonable assurance that we are managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on Federal programs.
- (3) We are responsible for taking corrective action on all audit findings pertaining to our office.

Section B: In addition, we confirm, to the best of our knowledge and belief, the following representations made to DFS and the Florida Auditor General:

Select one of
the following:

YES NO N/A

- (4) We are responsible for complying, and have complied, with the requirements of all applicable circulars issued by the U.S. Office of Management and Budget (OMB).
- (5) We have identified and disclosed to the Florida Auditor General, as applicable, the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major Federal program.
- (6) We have made available to the Florida Auditor General all contracts and grant agreements (including amendments, if any) and any other correspondence relevant to Federal programs and related activities that have taken place with Federal agencies or pass through entities.
- (7) We have identified and disclosed to the Florida Auditor General, as applicable, all known noncompliance with the direct and material compliance requirements of Federal awards.
- (8) We believe that our office has complied with the direct and material compliance requirements, except for any noncompliance we have disclosed to the Florida Auditor General.
- (9) We have made available all documentation related to compliance with the direct and material compliance requirements, including information related to Federal program financial reports and claims for advances and reimbursements.
- (10) We have provided to the Florida Auditor General our interpretations of any compliance requirements that are subject to varying interpretations.
- (11) We have disclosed to the Florida Auditor General any communications from grantors and pass through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from June 30, 2023, through the date of this letter.
- (12) We have disclosed to DFS and the Florida Auditor General, as applicable, all findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring.
- (13) We are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud.
- (14) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that were reported in prior audits.
- (15) We have a process to track the status of prior audit findings and recommendations.
- (16) We are responsible for and have timely and accurately provided the status of the follow up on all prior audit findings.
- (17) We have disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at June 30, 2023, that affect noncompliance during the 2022-23 fiscal year.

YES NO N/A

- (18) We have disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to June 30, 2023.
- (19) We have disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to June 30, 2023.
- (20) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements were prepared.
- (21) The copies of Federal program financial reports provided to DFS and the Florida Auditor General are true copies of the reports submitted, or electronically transmitted, to the Federal agency or pass through entity, as applicable.
- (22) We have charged costs to Federal awards in accordance with applicable cost principles.
- (23) We have monitored subrecipients to determine whether they have expended pass through assistance in accordance with applicable laws and regulations and have met the requirements of all applicable Uniform Grant Guidance.
- (24) We have timely issued management decisions after the receipt of subrecipients' auditor's reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements, and have ensured that subrecipients have taken appropriate and timely corrective action on findings.
- (25) We have considered the results of subrecipient audits and have made any necessary adjustments to our own books and records.
- (26) We have made available to DFS and the Florida Auditor General any information in connection to related party transactions involving the administration of individual Federal programs.
- (27) We acknowledge our responsibility for the completeness and accuracy of the information provided to you regarding expenditure of Federal funds for reporting in the Schedule of Expenditures of Federal Awards in accordance with federal requirements. We have ensured that the information provided to you includes all expenditures of Federal funds made during the 2022-23 fiscal year for all awards provided by Federal agencies in the form of grants, Federal cost-reimbursement contracts, cooperative agreements, direct appropriations, loans, loan guarantees, property (including donated surplus property), food commodities, interest subsidies, insurance, program income, or other assistance.
- (28) **Pick the statement (option) that applies to your office.**
 - (1) We have no knowledge of any fraud or suspected fraud that affected the Federal programs in which we participate and administer and involved management, employees who have significant roles in internal controls, or others when the fraud could have a material effect on a Federal program.**
 - (2) We have disclosed to the Florida Auditor General all information that we are aware of regarding any fraud or suspected fraud that affected the Federal programs in which we participate and administer and involved management, employees who have significant roles in internal controls, or others when the fraud could have a material effect on a Federal program.**

- (29) Pick the statement (option) that applies to your office.**
- (1) We have no knowledge of any allegations of fraud, or suspected fraud, affecting Federal programs communicated by employees, former employees, analysts, regulators, or others.**
 - (2) We have (insert as applicable) [no knowledge of any] [disclosed to the Florida Auditor General all information, that we are aware of, regarding] allegations of fraud, or suspected fraud, affecting Federal programs communicated by employees, former employees, analysts, regulators, or others.**
- (30) Pick the statement (option) that applies to your office.**
- (1) We have identified and disclosed to the Florida Auditor General information concerning instances of abuse that have occurred or are likely to have occurred that could be a direct and material compliance requirement of a major Federal program.**
 - (2) We have no knowledge of any instances of abuse that have occurred or are likely to have occurred that could be a direct and material compliance requirement of a major Federal program.**

If you selected NO to the representations above, please explain how your office is ensuring proper compliance for the item.

Representation
Number

Explanation

I confirm that I have made investigations and have relied upon sources, with a good faith basis for such reliance, which were necessary or useful with respect to matters for which I do not have direct knowledge or expertise.

Signature of Appointed or Elected: _____ Date:

Name of Appointed or Elected:

Title: