

# 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



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# 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:

https://facts.fldfs.com/Search/ContractSearch.aspx



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# 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



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# **Posting Contract Documents to FACTS**

- 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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## DFS Audits & the FACTS System

- Nhen 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



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# DFS Audits & the FACTS System

- 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



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## DFS Audits & the FACTS System

- 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



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## Contract Information in FACTS

- 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



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# Advanced Accountability Contract Management Training

- 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 <a href="http://myfloridacfo.com/Division/AA/Training/default.htm">http://myfloridacfo.com/Division/AA/Training/default.htm</a>.



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# DFS Contracting Requirements for Financial Assistance

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



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# DFS Contracting Requirements for Financial Assistance

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



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# **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



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# Federal Financial Assistance to Sub-Recipients

- If Federal funds are sub-granted, the subrecipient 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)



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## **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.



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# 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?



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## **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
- <u>Is</u> a State Project if State resources other than State match or MOE are provided to a non-state organization



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# **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



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## **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?



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# Recipient vs. Vendor Determination, Continued

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



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# **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



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# **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



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# 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



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# 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



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# 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



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# **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



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# 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



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# **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



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# **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



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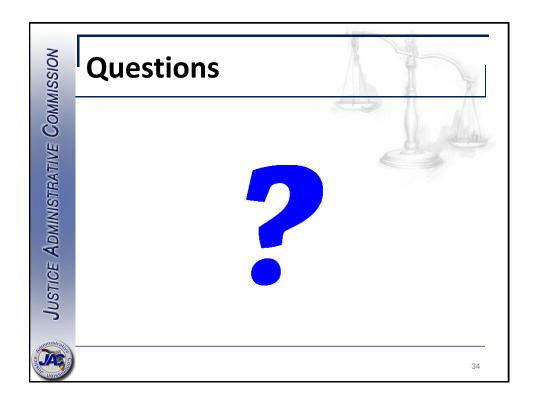
# Contract Language for Public Records Requests

- 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



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### Grant Disbursement Information

Finished

Update Grant Disbursement Details

Back to Search

Summary

Agency Name: JUSTICE ADMINISTRATION

Long Title: Foster Care Review

Total Contract Amount: \$629,323.00

Total Payment To Date: \$419,548.64

**Agency Contract ID: JACF5** 

Vendor Name: FOSTER CARE REVIEW, INC.

Total Budgetary Amount: \$629,323.00

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. 2016-66.

**Grant Disbursement Summary Form** 

**Details** 

Deliverables

**Payments** 

**Documents** 

Audits

### **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: 09/06/2016 Date of Beginning: 07/01/2016 Original End Date: 06/30/2017

**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:

Contract's Exemption Justification: Sections 318.21 and 39.702, Florida Statutes Specific Appropriation 770 of the 2016-2017 General

Appropriations Act, Chapter No. 2016-66.

Agency Reference Number:

Business Case Study Done: No

Legal Challenges to Procurement: No

### Manager Information

Agency Manager Name: Michael Mauterer

Phone Number: 8504882415

Email: michael.mauterer@justiceadmin.org

### Outsourcing / Capital Improvements

Was the Contracted Function Previously Performed by the State:

Was the Contracted Function Considered for Insourcing back to

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 Non-Recurring Budgetary Amount: \$0.00

Total Budgetary Amount: \$629,323.00

Total Recurring Budgetary Amount: \$629,323.00 Total Unfunded Amount: \$0.00

Page 1 of 3

## Contract Information

RECURRING BUDGETARY AMOUNT	ACCOUNT COD	DE	FISCAL YEAR EFFECTIVE DATE	FY	COST ACCUMULATOR	AGENCY AMENDMENT REFERENCE
\$342,160.00	21-10-1-000069-21300 100255-00		07/01/2016	2016-2017		
\$287,163.00	21-20-2-339040-21300 100255-00	-00,00800	07/01/2016	2016-2017		een Termina van van de van De van de va De van de v
No Non-Recurring Budgeta						
Grant Disburseme	nt Change					
	~					
No Contract Changes found	d for the contract.					
	d for the contract.	7-13-14				
	d for the contract.	7.1111				Download Vendo
		NAME LINE 2	ADDRESS	CIT	Y STATE ZIP	<u>Download Vendor</u> MINORITY VENDOR DESIGNATION
Vendor  VENDOR ID	NAMELINE 1	2		E MIAMI	FL	MINORITY VENDOR
Vendor  VENDOR ID  F650118944003 FOSTEI	NAMELINE 1	2	155 NW 3RD ST. SUIT	E MIAMI	FL	MINORITY VENDOR DESIGNATION
F650118944003 FOSTEI	NAME LINE 1 R CARE REVIEW,	2	155 NW 3RD ST. SUIT 4338	E MIAMI 331280	FL	MINORITY VENDOR DESIGNATION  Non-Minority

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### **Grant Disbursement Information**

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**Grant Disbursement Summary Form** 

Details

**Deliverables** 

**Payments** 

Documents

**Audits** 

Collapse All Deliverables Download Deliverables

DELIVERABLE NUMBER MORE

COMMODITY/SERVICE TYPE

MAJOR DELIVERABLE

Management advisory services

No cost deliverable: Submit to or provide the JAC electronic access to the Independent Single Audit ...

Major Deliverable: No cost deliverable: Submit to or provide the JAC electronic access to the Independent Single Audit Report of Florida Foster Care Review for FY 2014-15.

Deliverable Price: \$0.00

Non Price Justification: Agreement without a financial exchange or impact

Performance Metrics: Submit to or provide the JAC electronic access to the Independent Single Audit Report of Florida Foster Care

Financial Consequences: JAC must verify that all funds received by Grantee from this Agreement have been expended prior to the release of the final payment. If Grantee does not complete the minimum requirements listed in the Deliverables Section I each month, a 5% reduction of the monthly payment shall be applied.

Source Documentation Page Reference: 16

Deliverable Number:

Management advisory services

Florida Foster Care Review panels will meet each month for reviewing the status of children in foste...

Fixed Fee / Unit

Major Deliverable: Florida Foster Care Review panels will meet each month for reviewing the status of children in foster care and make recommendations. They will at minimum on a monthly basis schedule 50 reviews, conduct 36 of the scheduled reviews, have 60 volunteers among the review panels, recommend a minimum of 106 new orders, and have a minimum of 1 training event per month. Payment by the JAC will be made on a monthly basis. For payment to occur, Florida Foster Care Review will submit to the JAC a certified report of the prior month's reviews and associated activities as described above by the end of the subsequent month. June 2017 payment amount \$52443.62

Deliverable Price: \$52,443.58 Non Price Justification:

Performance Metrics: In connection with grant assistance contract audit requirements, the recipient shall ensure that the audit complies with the requirements of F.S. Section 215.981. This includes the submission of a financial reporting package as defined by F.S. 215.97 and rules of the Auditor General Chapter 10.650

Financial Consequences: JAC must verify that all funds received by Grantee from this Agreement have been expended prior to the release of the final payment. If Grantee does not complete the minimum requirements listed in the Deliverables Section I each month, a 5% reduction of the monthly payment shall be applied.

Source Documentation Page Reference: 4

Deliverable Number: 1

Displaying 1 to 2 of 2

Deliverable History

Deliverable History

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2011 © FLORIDA DEPARTMENT OF FINANCIAL SERVICES

# Data Needed for FACTS Contract Creation

Line #	FACTS Data Fields	Field length	Required or Conditional? Y / N / C	Data Codes or Text
	Main Contract Information			
1	FLAIR Contract ID	5	Υ	
2	Short Title	10	Y	
3	Long Title	60	Υ	
4	Agency Contract ID	50	Y	
5	Original Contract Amount		Y	
6	Contract Type	2	Y	
7	Contract Status	1	Y	
8	Date of Execution	8	Y	
9	Contract Start Date	8	Y	
10	Contract End Date	8	N	
	<b>Contract Procurement Information</b>			
11	Method of Procurement	List	Y	
	State Term Contract ID			
12	(Required if # 11 = A, B or D)	50	С	
13	Contract Exemption Justification (Required if exemption code is used for method of procurement)	1,000	С	
13	Contract Manager Information	1,000	C	
14	_	31	Υ	
15	Agency Manager Name Phone Number	10	Y	
16	E-Mail	50	Y	
10	L-Wall	30		
17	General Description	1,000	Y	
	Budgetary Information	,		
18	Fund used for payment?	6	Υ	
19	Category used for payment?	6	Y	
20	Funding Type (RE = recurring, NR = non-recurring)	List	Y	
	Vendor Information			
21	Vendor ID (validated against FLAIR)	21	Υ	

# Data Needed for FACTS Contract Creation

Line #	FACTS Data Fields	Field length	Required or Conditional? Y / N / C	Data Codes or Text
	Deliverable(s) Information			
	Contract Wide Consequences -			
	does contract have a financial			
	consequence <b>not</b> tied to a			
22	deliverable?	Y/N	Υ	
	Commodity/Service Type			
23	(use valid codes from DMS)	List	С	
24	Major Deliverable (Required if # 22 = N)	4 000		
24	What is required for payment?	1,000	С	
25	Method of Payment	List	С	
26	Major Deliverable Price		Υ	
27	Non-Price Justification (Why can't costs be determined)	150	С	
28	Page showing deliverable?	3	N	
29	Contract's Performance Metrics - measures that will be used to verify compliance.	1,000	С	
30	Contract's Financial Consequences for non-performance	1,000	С	

### **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, subrecipients of federal financial assistance must be accountable to the State. Recipients/subrecipients 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 program¹ for inclusion in the Catalog of State Financial Assistance (CSFA).

<sup>1</sup> 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 14XXXX - 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).

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:
Yes No
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 <u>each yes</u> response above.
If <b>only</b> Question 1 <b>and/or</b> Question 2 above is <b>yes</b> , the state program <b>is not</b> a State Project and should not be included in the CSFA.
If Question 3 above is <b>yes</b> , the State MOE resources must be analyzed using the following criteria:
Yes No
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 Federa 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 <b>yes</b> , answer the following:
Yes No Are any of the State resources provided to a non-state organization?

DFS-A2-PD
July 2005
Rule 69I-5.005, FAC
Session L- FACTS & Contracting Requirements - Handout 4

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:

Yes

No

A. Does the state program establish programmatic objective organization in order for it to receive State resources? (e outcomes/goals, or are related to the Agency's mission)				
B. Does the state program provide resources to enhance or state organization?	support the operations or programs of a non-			
C. Does the state program provide resources to a non-state (i.e. Are the services provided by the non-state organizary objectives?)				
D. Does the state program contain specific laws, guidelines expenditures?	or regulations regarding allowable program			
If any of A-D above is yes, the state program is a State Project	et and must be assigned a CSFA number.			
Based on your analysis above and discussions with appropriate agency state program:	personnel, state your conclusion regarding the			
(Check 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 a	nd 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.

DFS-A2-PD
July 2005
Rule 69I-5,005, FAC
Session L- FACTS & Contracting Requirements - Handout 4

# 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 ocal government – municipality, county commission, constitutional officer, water management district, etc.)  Awarding Agency:
Fitle of State Project:
Catalog of State Financial Assistance (CSFA) Number:
Contract/Grant/Agreement Number:
Solitiaci/Orani/Agreement Number.
PART A
YES NO
1. Is the non-state organization a district school board, charter school, community college, public university, government outside of Florida, or a Federal agency?
2. Is the relationship with the non-state organization <b>only</b> to procure commodities (as defined in 287.012(5) F.S.)?
3. Does the relationship with the non-state organization consist of <b>only</b> Federal resources, State matching resources for Federal Programs or local matching resources for Federal Programs?
4. Does the relationship with the non-state organization consist of <b>only</b> State maintenance of effort (MOE) <sup>1</sup> resources that meet <b>all</b> of the following criteria?
— 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?
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).
f 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.

DFS-A2-NS July 2005 Rule 69I-5.006, FAC

### **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?				
<ol> <li>Is the non-state organization required to provide matching resources not related to a Federal Program?</li> <li>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.)</li> </ol>				
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 <b>any</b> of the above is <b>yes</b> , there is a <b>recipient/subrecipient relationship</b> and the non-state organization <b>is</b> subject to the FSAA. Otherwise the non-state organization is a <b>vendor</b> and is <b>not</b> subject to the FSAA.				
PART C				
Based on your analysis of the response above and discussions with appropriate agency personnel, state your conclusion				

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

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

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**

EXAMPLE - Fixed Price Deliverables				
	Not Related To the Scope of Work	Related To the Scope of Work		
FIXED PRICE DELIVERABLES	paid \$6,000 each month upon submission of a progress report."	"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."		

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.

EXAMPLE - Fixed Rate Deliverables				
	Not Related to the Scope of Work	Related to the Scope of Work		
FIXED RATE DELIVERABLES	"The provider will be paid \$300 for each day services are provided up to \$6,000 (20 days*	"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.		

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				
	Not Related to the Scope of Work	Related to the Scope of Work		
COST REIMBURSEMENT DELIVERABLES	"Provider will be reimbursed for expenditures incurred in accordance with the budget."	"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."		

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.

# COST ANALYSIS FOR NON-COMPETITIVE PROCURED AGREEMENTS IN EXCESS OF CATEGORY II

### FLORIDA FOSTER CARE REVIEW FISCAL YEAR 2016-17

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

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 benfits 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 vitual 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 Secition 216.3475, F.S. Documentation is on file evidencing the methodoligy used to and the conclusions reached.

Michael Mauterer
Name
Signature
Director of Financial Services
Title

## 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.