



## Staff Report

---

**File #:** 15-234, **Version:** 1

**Agenda Date:** 10/20/2015

---

**Subject:**

Resolution supplementing the Fiscal Year 2016 general fund budget for a U.S. Department of Health and Human Services Partnerships to Improve Community Health Grant.

**Recommended Action**

Adoption of a resolution to appropriate earmarked receipts for a particular purpose in the Fiscal Year 2016 (FY16) general fund budget for Parks and Conservation Resources Department.

Agreement #PSR69 for \$26,500

**Strategic Plan:**

Ensure Public Health, Safety, and Welfare

2.1 Provide planning, coordination, prevention and protective services to ensure a safe and secure community.

**Summary:**

The attached resolution recognizes and appropriates unanticipated grant revenue of \$26,500 in the FY16 budget for the General Fund. This is a Partnerships to Improve Community Health Grant from the U.S. Department of Health and Human Services Centers for Disease Control. The purpose of the grant is to support the implementation of voluntary policy and systems changes to encourage healthy choices in physical activity and nutrition locally, statewide, and nationwide. This grant will allow County Extension to hire a temporary part-time training specialist to provide training and technical assistance in childcare centers to implement "Healthy Eating Physical Activity" best practice standards during after school programs.

**Background Information:**

This resolution is associated with a contract with the Florida Department of Health, which is acting as the pass-through agent for this grant.

**Fiscal Impact:**

Approval of this resolution recognizes unanticipated revenue in the amount of \$26,500 in the General Fund and increases the FY16 budget for Parks and Conservation Resources by \$26,500. This grant does not require a County match.

**Staff Member Responsible:**

Jim Abernathy, Sr. Financial Management and Budget Analyst, Office of Management and Budget

**Partners:**

U.S. Department of Health and Human Service Centers for Disease Control

Florida Department of Health  
Early Learning Coalition, Pinellas County Childcare Licensing Board

**RESOLUTION NO. 15-\_\_\_\_\_**

**SUPPLEMENTING FY16 BUDGET**

**WHEREAS**, Section 129.06(2)(d), F.S., provides that receipts of a nature from a source not anticipated in the FY16 Budget, and received for a particular purpose may, by Resolution of the Board of County Commissioners of Pinellas County, be appropriated and expended for that purpose; and

**WHEREAS**, unanticipated revenues are to be received and these funds are to be appropriated and expended for the purpose for which received.

**THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Pinellas County, Florida, in a public meeting duly assembled this 20th day of October, 2015, that receipts from a source not anticipated and received for a particular purpose are to be appropriated and added to the General Fund budget, within Parks and Conservation Resources, and the total County budget for FY16 as follows:

<u><b>GENERAL FUND (0001)</b></u>				
<b>Center /</b>			<b>Current</b>	
<b>Program/</b>			<b>Budget</b>	<b>Increase/</b>
<b>Account</b>	<b>Number</b>		<b>as of 09/22/15</b>	<b>(Decrease)</b>
				<b>Amended</b>
				<b>Budget</b>
<u><b>Receipts</b></u>				
Center	100200	Fund Revenues		
Program	1004	Education and Outreach		
Account	3316901	Fed Grant-Hs-Other		
Project	002750A	Partnership to Imp Comm Health	\$0	\$26,500
				<u><u><b>\$26,500</b></u></u>
<u><b>Appropriations</b></u>				
Center	252035	Extension Sustainable Living		
Program	1004	Education and Outreach		
Account	5120001	Regular Salaries & Wages		
Project	002750A	Partnership to Imp Comm Health	\$0	\$26,500
		<b>Total</b>		<u><u><b>\$26,500</b></u></u>

Commissioner \_\_\_\_\_ offered the foregoing Resolution and moved its adoption, which was seconded by Commissioner \_\_\_\_\_, and upon roll call the vote was:

**AYES:**

**NAYS:**

**ABSENT AND NOT VOTING:**

**APPROVED AS TO FORM**

By:   
Office of the County Attorney

**AGREEMENT BETWEEN  
FLORIDA DEPARTMENT OF HEALTH  
205 Dr. Martin Luther King Jr. St. N., St. Petersburg, FL 33701  
AND  
PINELLAS BOARD OF COUNTY COMMISSIONERS  
FOR  
PINELLAS COUNTY EXTENSION  
12520 Ulmerton Road, Largo, FL 33774**

The State of Florida Purchase Order, being a legal and binding agreement, is sufficient to procure goods and/or services. This agreement has been created as an attachment to Purchase Order Number **PSR69**. The terms and conditions of this agreement shall become part of the purchase order upon execution October 1, 2015 or when the agreement is signed by both parties, whichever is later, until termination September 30, 2016. The criteria must be met by completion of this contract end date.

**A. Services to be Provided**

1. Definition of Terms.

a. Agreement Terms

- 1) Health Department - The Florida Department of Health (Department) is an executive branch state agency which provides public health services in Pinellas County. Its county health department is both state and county funded to provide services in Pinellas County.
- 2) Provider - The Pinellas County Extension – The Extension is a cooperative partnership between the Pinellas County Government and the University of Florida in Gainesville.
- 3) Partnerships to Improve Community Health (PICH) is a three-year grant funded by the U.S. Department of Health and Human Services Centers for Disease Control (CDC) to support implementation of voluntary policy and systems changes to encourage healthy choices in physical activity and nutrition locally, state and nationwide.
- 4) Early Learning Coalition of Pinellas County (ELC) is a not for profit planning and funding agency focused on early care and education.

b. Program Specific Terms.

HEPA Standards - Healthy Eating Physical Activity (HEPA) – Best practice standards for healthy eating and physical activity in out of school time programs. The program addresses snack content and quality, staff training, curriculum, social support, program support and environmental support.

([http://www.niost.org/pdf/host/Healthy\\_Eating\\_and\\_Physical\\_Activity\\_Standards.pdf](http://www.niost.org/pdf/host/Healthy_Eating_and_Physical_Activity_Standards.pdf))

Healthy Habits for Life Childcare Resource Kit – A comprehensive tool kit to integrate nutrition and physical activity into out of school time programs.

2. General Description.

- a. General Statement. The Provider will provide a person to coordinate with the Early Learning Coalition and the Pinellas County Childcare Licensing Board to improve opportunities for healthy food and beverage access and improved access to safe, low cost physical activity opportunities.
- b. Authority. Grant Title: Partnerships to Improve Community Health, CFDA# 93.331, Cooperative Agreement 1U58DP005597, F.S. 381.0054
- c. Scope of Service. The Department received and administers a federal grant (PICH). The Department will work with public entities including the Provider to achieve the overall goal of reducing the prevalence of obesity and chronic diseases in Pinellas County. The goal through the Provider's purchase order is to implement a training process for childcare centers on the new HEPA standards and to provide technical assistance to help centers incorporate the standards into their daily schedules.

**B. Manner of Service Provision**

1. Provider Responsibilities

Provider Unique Activities:

The Provider agrees to comply with agreement specifications listed in C. and D.

2. Health Department Responsibilities

- a. The Department will provide technical support for reports and other information required by CDC.
- b. The Department has final authority over approving the quality and acceptability of service deliverables.

**C. Deliverables**

- 1. Designate a Training Specialist for the PICH Program
- 2. Provide in-service trainings on HEPA standards through ELC Professional Development Trainings.
- 3. Provide trainings and technical assistance in child care centers to implement HEPA standards.
- 4. Train child care professionals on Healthy Habits for Life curriculum.
- 5. Provide technical assistance to child care centers to implement HEPA standards and best practices for obesity prevention.
- 6. Work with Pinellas County Childcare Licensing Board and PICH staff to add HEPA training as part of the mandatory trainings available to child care providers.
- 7. Attend all scheduled PICH partner meetings.

**D. Minimum Performance Levels**

- 1. Training Specialist is in place by October 30, 2015.
- 2. Provide a minimum of two Professional Development trainings for childcare providers by August 30, 2016.

3. Provide technical assistance to a minimum of twenty two child care centers to implement HEPA standards.
4. A minimum of sixty six child care professionals will be trained by August 30, 2016.
5. A minimum of four child care centers will implement HEPA standards by August 30, 2016.
6. HEPA training will be included as part of child care licensing yearly trainings by August 30, 2016.
7. Attend or send delegate to all scheduled monthly PICH partner meetings.

**Financial Consequences:** If monthly deliverables are not met a 5% reduction in payment will be applied to that month's invoice.

#### **E. Method of Payment**

1. Payment.

This is a fixed price (fixed fee) agreement. The Department will pay the Provider for completion of deliverables in accordance with the terms and conditions of this agreement \$2,208 per month for a total dollar amount not to exceed \$26,496 subject to the availability of funds.

2. Invoice Requirement.

- a. The Provider shall request payment on a monthly basis through submission of a properly completed invoice within thirty (30) days following the end of the month for which payment is being requested. The invoice must be submitted with supporting documentation and a progress report of Section D.
- b. Any portion of the deliverable payments received that are not supported by documentation will be returned to the Health Department. Deliverables that have not been received or have been received and determined to be unacceptable will not be paid.

#### **F. CDC Funding Restrictions**

1. Funding Restrictions include:

- Provider may not use funds for research.
- Provider may not use funds for clinical care.
- Provider may use funds only for reasonable program purposes, including personnel, travel, supplies, and services.
- Provider may not use funds to purchase furniture or equipment.

2. No funds may be used for:

- Publicity or propaganda purposes, for the preparation, distribution, or use of any material designed to support or defeat the enactment of legislation before any legislative body

- The salary or expenses of any grant or contract recipient, or agent acting for such recipient, related to any activity designed to influence the enactment of legislation, appropriations, regulation, administrative action, or Executive order proposed or pending before any legislative body

## G. Special Provisions

### a. **Monitoring.**

1) The Provider agrees to maintain fiscal records documenting all expenditures that are applicable to this contract, participant records, and curriculum materials used in the provision of services. Records will be available for review by the Department.

#### 2) **Monitoring and Evaluation Methodology.**

By execution of this agreement the Provider hereby acknowledges and agrees that its performance under the agreement must meet the standards set forth above and will be bound by the conditions set forth below. If the Provider fails to meet these standards, the department, at its exclusive option, may allow up to one (1) month for the Provider to achieve compliance with the standards. If the Department affords the Provider an opportunity to achieve compliance and the Provider fails to achieve compliance within the specified time frame, the Department will terminate the agreement in the absence of any extenuating or mitigating circumstances.

The determination of the extenuating or mitigating circumstances is the exclusive determination of the Department.

b. **No Lobbying.** State funds cannot be used to lobby the Executive or Legislative branches of the Federal Government in connection with the health department

c. **Discriminatory Vendor List.** Provider acknowledges it is informed of provisions of 287.134 (2)(a), F.S., and represents to the health department that those provisions do not prohibit the health department from contracting with the Provider or any subcontractors hereunder.

d. **E-Verify system.** Provider agrees to utilize the U.S. Department of Homeland Security's E-Verify system, <https://e-verify.uscis.gov/emp>, to verify the employment eligibility of all new employees hired during the contract term by the provider.

e. **Public Access.** Allow public access to all documents, papers, letters or other materials subject to the provisions of Chapter 119, FS, made or received by the Provider in conjunction with this contract. It is expressly understood that the Provider's refusal to comply with this provision shall constitute an immediate breach of contract.

f. **Return of Funds.** To return to the department any overpayments due to unearned funds or funds disallowed and any interest attributable to such funds pursuant to the terms of this agreement that were disbursed to the Provider by the Department.

## H. Termination

### 1. Termination at Will

This contract may be terminated by either party upon no less than thirty (30) *calendar days'* notice in writing to the other party, without cause, unless a lesser time is mutually agreed upon in writing by both parties. Said notice shall be delivered by certified mail, return receipt requested, or in person with proof of delivery.

### 2. Termination Because of Lack of Funds

In the event funds to finance this contract become unavailable, the Department may terminate the contract upon no less than *twenty-four (24) hours'* notice in writing to the provider. Said notice shall be delivered by certified mail, return receipt requested, or in person with proof of delivery. The Department shall be the final authority as to the availability and adequacy of funds. In the event of termination of this contract, the provider will be compensated for any work satisfactorily completed prior to notification of termination.

### 3. Termination for Breach

This contract may be terminated for the provider's non-performance upon no less than *twenty-four (24) hours'* notice in writing to the provider. If applicable, the Department may employ the default provisions in Chapter 60A-1.006(3), F.A.C. Waiver of breach of any provisions of this contract shall not be deemed to be a waiver of any other breach and shall not be construed to be a modification of the terms of this contract. The provisions herein do not limit the Department's right to remedies at law or in equity.

## I. Special Provisions for Federal Funds.

- a. **Authority.** Grant Title: Partnerships to Improve Community Health, Cooperative Agreement 1U58DP005597, F.S. 381.0054
- b. **Federal Fund Clause.** The approximate amount of federal funds contained in the total contract amount is \$26,496.00. The Catalogue of Federal Domestic Assistance (CFDA) number is CFDA# 93.331.

End of Text



**Attachments:** Purchase Order Terms & Conditions  
Attachment II Financial and Compliance Audit

FLORIDA DEPARTMENT OF HEALTH in  
PINELLAS COUNTY

PINELLAS COUNTY  
by and through its County Administrator

By: \_\_\_\_\_  
Claude M. Dharamraj, MD, MPH, FAAP  
County Health Department Director

Date: \_\_\_\_\_

By: \_\_\_\_\_  
Mark S. Woodard  
County Administrator

Date: \_\_\_\_\_

## **FINANCIAL AND COMPLIANCE AUDIT**

The administration of resources awarded by the Department of Health to the provider may be subject to audits and/or monitoring by the Department of Health, as described in this section.

### **MONITORING**

In addition to reviews of audits conducted in accordance with 2 CFR Part §200.500, formerly OMB A-133 and Section 215.97, F.S., monitoring procedures may include, but not be limited to, on-site visits by Department of Health staff, limited scope audits, and/or other procedures. By entering into this agreement, the provider agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the Department of Health. In the event the Department of Health determines that a limited scope audit of the provider is appropriate, the provider agrees to comply with any additional instructions provided by the Department of Health to the provider regarding such audit. The provider further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer (CFO) or Auditor General.

### **AUDITS**

#### **PART I: FEDERALLY FUNDED**

This part is applicable if the provider is a State or local government or a non-profit organization as defined in 2 CFR Part §200.500.

1. In the event that the provider expends \$750,000 or more in Federal awards during its fiscal year, the provider must have a single or program-specific audit conducted in accordance with the provisions of 2 CFR Part §200.501. EXHIBIT 1 to this agreement indicates Federal resources awarded through the Department of Health by this agreement. In determining the Federal awards expended in its fiscal year, the provider shall consider all sources of Federal awards, including Federal resources received from the Department of Health. The determination of amounts of Federal awards expended should be in accordance with the guidelines established by 2 CFR Part §200.502-§503. An audit of the provider conducted by the Auditor General in accordance with the provisions of 2 CFR Part 200.500 will meet the requirements of this part.
2. In connection with the audit requirements addressed in Part I, paragraph 1, the provider shall fulfill the requirements relative to auditee responsibilities as provided in 2 CFR Part §200.508 - §200.512.
3. If the provider expends less than \$750,000 in Federal awards in its fiscal year, an audit conducted in accordance with the provisions of 2 CFR Part §200.501(d) is not required. In the event that the provider expends less than \$750,000 in Federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR Part §200.506, the cost of the audit must be paid from non-Federal resources (i.e., the cost of such audit must be paid from provider resources obtained from other than Federal entities.)
4. An audit conducted in accordance with this part shall cover the entire organization for the organization's fiscal year. Compliance findings related to agreements with the Department of Health shall be based on the agreement's requirements, including any rules, regulations, or statutes referenced in the agreement. The financial statements shall disclose whether or not the matching requirement was met for each applicable agreement. All questioned costs and liabilities due to the Department of Health shall be fully disclosed in the audit report with reference to the Department of Health agreement involved. If not otherwise disclosed as required by 2 CFR Part §200.510, the schedule of expenditures of Federal awards shall identify expenditures by funding source and contract number for each agreement with the Department of Health in effect during the audit period. Financial reporting packages required under this part must be submitted within the earlier of 30 days after receipt of the audit report or 9 months after the end of the provider's fiscal year end.

## PART II: STATE FUNDED

This part is applicable if the provider is a nonstate entity as defined by Section 215.97(2), Florida Statutes.

1. In the event that the provider expends a total amount of state financial assistance equal to or in excess of \$500,000 in any fiscal year of such provider (for fiscal years ending September 30, 2004 or thereafter), the provider must have a State single or project-specific audit for such fiscal year in accordance with Section 215.97, Florida Statutes; applicable rules of the Department of Financial Services; Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), and Rules of the Auditor General. EXHIBIT I to this agreement indicates state financial assistance awarded through the Department of Health by this agreement. In determining the state financial assistance expended in its fiscal year, the provider shall consider all sources of state financial assistance, including state financial assistance received from the Department of Health, other state agencies, and other nonstate entities. State financial assistance does not include Federal direct or pass-through awards and resources received by a nonstate entity for Federal program matching requirements.
2. In connection with the audit requirements addressed in Part II, paragraph 1, the provider shall ensure that the audit complies with the requirements of Section 215.97(8), Florida Statutes. This includes submission of a financial reporting package as defined by Section 215.97(2), Florida Statutes, and Chapter 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.
3. If the provider expends less than \$500,000 in state financial assistance in its fiscal year (for fiscal years ending September 30, 2004 or thereafter), an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, is not required. In the event that the provider expends less than \$500,000 in state financial assistance in its fiscal year and elects to have an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, the cost of the audit must be paid from the nonstate entity's resources (i.e., the cost of such an audit must be paid from the provider resources obtained from other than State entities).
4. An audit conducted in accordance with this part shall cover the entire organization for the organization's fiscal year. Compliance findings related to agreements with the Department of Health shall be based on the agreement's requirements, including any applicable rules, regulations, or statutes. The financial statements shall disclose whether or not the matching requirement was met for each applicable agreement. All questioned costs and liabilities due to the Department of Health shall be fully disclosed in the audit report with reference to the Department of Health agreement involved. If not otherwise disclosed as required by Rule 69I-5.003, Fla. Admin. Code, the schedule of expenditures of state financial assistance shall identify expenditures by agreement number for each agreement with the Department of Health in effect during the audit period. Financial reporting packages required under this part must be submitted within 45 days after delivery of the audit report, but no later than 9 months after the provider's fiscal year end for local governmental entities. Non-profit or for-profit organizations are required to be submitted within 45 days after delivery of the audit report, but no later than 9 months after the provider's fiscal year end. Notwithstanding the applicability of this portion, the Department of Health retains all right and obligation to monitor and oversee the performance of this agreement as outlined throughout this document and pursuant to law.

## PART III: REPORT SUBMISSION

1. Copies of reporting packages for audits conducted in accordance with 2 CFR Part §200.512 will be submitted by or on behalf of the provider directly to each of the following:

A. The Department of Health as follows:

[SingleAudits@flhealth.gov](mailto:SingleAudits@flhealth.gov)

Audits must be submitted in accordance with the instructions set forth in Exhibit 3 hereto, and accompanied by the "Single Audit Data Collection Form." Files which exceed 8 MB may be submitted on a CD or other electronic storage medium and mailed to: Bureau of Finance & Accounting, Attention: Single Audit Review, 4052 Bald Cypress Way, Bin B01 (HAFA), Tallahassee, FL 32399-1729.

- B. The Federal Audit Clearinghouse designated in 2 CFR Part §200.36 should submit a copy to the Federal Audit Clearinghouse), at the following address:

Federal Audit Clearinghouse  
Bureau of the Census  
1201 East 10<sup>th</sup> Street  
Jeffersonville, IN 47132

- C. Other Federal agencies and pass-through entities in accordance with 2 CFR Part §200.331.

2. Pursuant to 2 CFR Part 200.521 the provider shall submit a copy of the reporting package and any management letter issued by the auditor, to the Department of Health as follows:

[SingleAudits@flhealth.gov](mailto:SingleAudits@flhealth.gov)

Audits must be submitted in accordance with the instructions set forth in Exhibit 3 hereto, and accompanied by the "Single Audit Data Collection Form." Files which exceed 8 MB may be submitted on a CD or other electronic storage medium and mailed to: Bureau of Finance & Accounting, Attention: Single Audit Review, 4052 Bald Cypress Way, Bin B01 (HAFA), Tallahassee, FL 32399-1729.

3. Additionally, copies of financial reporting packages required by Part II of this agreement shall be submitted by or on behalf of the provider directly to each of the following:

- A. The Department of Health as follows:

: [SingleAudits@flhealth.gov](mailto:SingleAudits@flhealth.gov)

Audits must be submitted in accordance with the instructions set forth in Exhibit 3 hereto, and accompanied by the "Single Audit Data Collection Form." Files which exceed 8 MB may be submitted on a CD or other electronic storage medium and mailed to: Bureau of Finance & Accounting, Attention: Single Audit Review, 4052 Bald Cypress Way, Bin B01 (HAFA), Tallahassee, FL 32399-1729.

- B. The Auditor General's Office at the following address:

Auditor General's Office  
Claude Pepper Building, Room 401  
111 West Madison Street  
Tallahassee, Florida 32399-1450

4. Any reports, management letter, or other information required to be submitted to the Department of Health pursuant to this agreement shall be submitted timely in accordance with 2 CFR Part §200.512, Florida

Statutes, and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.

5. Providers, when submitting financial reporting packages to the Department of Health for audits done in accordance with 2 CFR Part §500.512 or Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, should indicate the date that the reporting package was delivered to the provider in correspondence accompanying the reporting package.

#### **PART IV: RECORD RETENTION**

The provider shall retain sufficient records demonstrating its compliance with the terms of this agreement for a period of six years from the date the audit report is issued, and shall allow the Department of Health or its designee, the CFO or Auditor General access to such records upon request. The provider shall ensure that audit working papers are made available to the Department of Health, or its designee, CFO, or Auditor General upon request for a period of six years from the date the audit report is issued, unless extended in writing by the Department of Health.

**End of Text**

Contract #: PSR69**EXHIBIT 1****1. FEDERAL RESOURCES AWARDED TO THE SUBRECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:**Federal Program 1 PICH CFDA# 93.331 Title Partnerships to Improve Community Health \$ 26,496

Federal Program 2 \_\_\_\_\_ CFDA# \_\_\_\_\_ Title \_\_\_\_\_ \$ \_\_\_\_\_

TOTAL FEDERAL AWARDS \$ 26,496**COMPLIANCE REQUIREMENTS APPLICABLE TO THE FEDERAL RESOURCES AWARDED PURSUANT TO THIS AGREEMENT ARE AS FOLLOWS:**


---



---



---

**2. STATE RESOURCES AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:**

State financial assistance subject to Sec. 215.97, F.S.: CSFA# \_\_\_\_\_ Title \_\_\_\_\_ \$ \_\_\_\_\_

State financial assistance subject to Sec. 215.97, F.S.: CSFA# \_\_\_\_\_ Title \_\_\_\_\_ \$ \_\_\_\_\_

TOTAL STATE FINANCIAL ASSISTANCE AWARDED PURSUANT TO SECTION 215.97, F.S. \$ \_\_\_\_\_

**COMPLIANCE REQUIREMENTS APPLICABLE TO STATE RESOURCES AWARDED PURSUANT TO THIS AGREEMENT ARE AS FOLLOWS:**


---



---



---



---

Financial assistance not subject to Sec. 215.97, F.S. or 2 CFR Part §200.40: \$ \_\_\_\_\_Financial assistance not subject to Sec. 215.97, F.S. or 2 CFR Part §200.40: \$ \_\_\_\_\_

---

**Matching and Maintenance of Effort \***

Matching resources for federal program(s):

Program: \_\_\_\_\_ CFDA# \_\_\_\_\_ Title \_\_\_\_\_ \$ \_\_\_\_\_

Maintenance of Effort (MOE):

Program: \_\_\_\_\_ CFDA# \_\_\_\_\_ Title \_\_\_\_\_ \$ \_\_\_\_\_

\*Matching Resources, MOE, and Financial Assistance not subject to Sec. 215.97, F.S. or 2 CFR Part §200.306 amounts should not be included by the provider when computing the threshold for single audit requirements totals. However, these amounts could be included under notes in the financial audit or footnoted in the Schedule of Expenditures of Federal Awards and State Financial Assistance (SEFA). Matching, MOE, and Financial Assistance not subject to Sec. 215.97, F.S. or 2 CFR Part §200.306 is not considered State/Federal Assistance.

**EXHIBIT 2****PART I: AUDIT RELATIONSHIP DETERMINATION**

Providers who receive state or federal resources may or may not be subject to the audit requirements of 2 CFR Part §200.500, and/or Section 215.97, Fla. Stat. Providers who are determined to be recipients or subrecipients of federal awards and/or state financial assistance may be subject to the audit requirements if the audit threshold requirements set forth in Part I and/or Part II of Exhibit 1 is met. Providers who have been determined to be vendors are not subject to the audit requirements of 2 CFR Part §200.38, and/or Section 215.97, Fla. Stat. Regardless of whether the audit requirements are met, providers who have been determined to be recipients or subrecipients of Federal awards and/or state financial assistance must comply with applicable programmatic and fiscal compliance requirements.

**In accordance with 2 CFR Part §200 and/or Rule 69I-5.006, FAC, provider has been determined to be:**

- ☐ Vendor not subject to 2 CFR Part §200.38 and/or Section 215.97, F.S.
- ☒ Recipient/subrecipient subject to 2 CFR Part §200.86 and §200.93 and/or Section 215.97, F.S.
- ☐ Exempt organization not subject to 2 CFR Part §200 and/or Section 215.97, F.S. For Federal awards, for-profit organizations are exempt; for state financial assistance projects, public universities, community colleges, district school boards, branches of state (Florida) government, and charter schools are exempt. Exempt organizations must comply with all compliance requirements set forth within the contract or award document.

NOTE: If a provider is determined to be a recipient/subrecipient of federal and or state financial assistance and has been approved by the department to subcontract, they must comply with Section 215.97(7), F.S., and Rule 69I-.5006, FAC [state financial assistance] and 2 CFR Part §200.330[federal awards].

**PART II: FISCAL COMPLIANCE REQUIREMENTS**

**FEDERAL AWARDS OR STATE MATCHING FUNDS ON FEDERAL AWARDS.** Providers who receive Federal awards, state maintenance of effort funds, or state matching funds on Federal awards and who are determined to be a subrecipient must comply with the following fiscal laws, rules and regulations:

**STATES, LOCAL GOVERNMENTS AND INDIAN TRIBES MUST FOLLOW:**

- 2 CFR Part §200.416 – Cost Principles\*
- 2 CFR Part §200.201 – Administrative Requirements\*\*
- 2 CFR Part §200.500 – Audit Requirements
- Reference Guide for State Expenditures
- Other fiscal requirements set forth in program laws, rules and regulations

**NON-PROFIT ORGANIZATIONS MUST FOLLOW:**

- 2 CFR Part §200.400-.411 – Cost Principles\*
- 2 CFR Part §200.100 – Administrative Requirements
- 2 CFR Part §200.500 – Audit Requirements
- Reference Guide for State Expenditures
- Other fiscal requirements set forth in program laws, rules and regulations

**EDUCATIONAL INSTITUTIONS (EVEN IF A PART OF A STATE OR LOCAL GOVERNMENT) MUST FOLLOW:**

- 2 CFR Part §200.418 – Cost Principles\*
- 2 CFR Part §200.100 – Administrative Requirements
- 2 CFR Part §200.500 – Audit Requirements
- Reference Guide for State Expenditures
- Other fiscal requirements set forth in program laws, rules and regulations

\*Some Federal programs may be exempted from compliance with the Cost Principles Circulars as noted in the 2 CFR Part §200.400(5) (c).

\*\*For funding passed through U.S. Health and Human Services, 45 CFR 92; for funding passed through U.S. Department of Education, 34 CFR 80.

**STATE FINANCIAL ASSISTANCE.** Providers who receive state financial assistance and who are determined to be a recipient/subrecipient must comply with the following fiscal laws, rules and regulations:

Section 215.97, Fla. Stat.  
Chapter 69I-5, Fla. Admin. Code  
State Projects Compliance Supplement  
Reference Guide for State Expenditures  
Other fiscal requirements set forth in program laws, rules and regulations

Additional audit guidance or copies of the referenced fiscal laws, rules and regulations may be obtained at [FCAM/Single Audit Review section](#) by selecting “Single Audit Review” in the drop-down box at the top of the Department’s webpage. \* Enumeration of laws, rules and regulations herein is not exhaustive or exclusive. Fund recipients will be held to applicable legal requirements whether or not outlined herein. Enumeration of laws, rules and regulations herein is not exhaustive or exclusive. Fund recipients will be held to applicable legal requirements whether or not outlined herein.



## EXHIBIT 3

### INSTRUCTIONS FOR ELECTRONIC SUBMISSION OF SINGLE AUDIT REPORTS

Single Audit Reporting Packages ("SARP") must be submitted to the Department in an electronic format. This change will eliminate the need to submit multiple copies of the reporting package to the Contract Managers and various sections within the Department and will result in efficiencies and cost savings to the Provider and the Department. Upon receipt, the SARP's will be posted to a secure server and accessible to Department staff.

The electronic copy of the SARP should:

- Be in a Portable Document Format (PDF).
- Include the appropriate letterhead and signatures in the reports and management letters.

Be a single document. However, if the financial audit is issued separately from the Single Audit reports, the financial audit reporting package may be submitted as a single document and the Single Audit reports may be submitted as a single document. Documents which exceed 8 megabytes (MB) may be stored on a CD and mailed to: **Bureau of Finance & Accounting, Attention: Single Audit Review, 4052 Bald Cypress Way, Bin B01 (HAFA), Tallahassee, FL 32399-1729.**

- Be an exact copy of the final, signed SARP provided by the Independent Audit firm.
- Not have security settings applied to the electronic file.
- Be named using the following convention: [fiscal year] [name of the audited entity exactly as stated within the audit report].pdf. For example, if the SARP is for the 2009-10 fiscal year for the City of Gainesville, the document should be entitled 2010 City of Gainesville.pdf.
- Be accompanied by the attached "Single Audit Data Collection Form." This document is necessary to ensure that communications related to SARP issues are directed to the appropriate individual(s) and that compliance with Single Audit requirements is properly captured.

Questions regarding electronic submissions may be submitted via e-mail to [SingleAudits@flhealth.gov](mailto:SingleAudits@flhealth.gov) or by telephone to the Single Audit Review Section at (850) 245-4444 ext. 3046.

# Single Audit Data Collection Form

Attachment II

## GENERAL INFORMATION

1. Fiscal period ending date for the Single Audit.

Month	Day	Year
/	/	

2. Auditee Identification Number

a. Primary Employer Identification Number (EIN)

		--							
--	--	----	--	--	--	--	--	--	--

b. Are multiple EINs covered in this report ☐ Yes ☐ No

c. If "yes", complete No. 3.

3. ADDITIONAL ENTITIES COVERED IN THIS REPORT

Employer Identification #

		--												
		--												
		--												
		--												

Name of Entity

---



---



---



---

4. AUDITEE INFORMATION

a. Auditee name:

b. Auditee address (number and street)

---



---

City

State

Zip Code

c. Auditee contact

Name:

Title:

d. Auditee contact telephone

( ) -

e. Auditee contact FAX

( ) -

f. Auditee contact E-mail

---

5. PRIMARY AUDITOR INFORMATION

a. Primary auditor name:

b. Primary auditor address (number and street)

---



---

City

State

Zip Code

c. Primary auditor contact

Name:

Title:

d. Primary auditor contact telephone

( ) -

e. Primary auditor E-mail

( ) -

f. Audit Firm License Number

---