

Article V Trust Fund Grant-in-Aid Agreement
for Nassau County, Florida

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This Agreement is made among the Florida Supreme Court, Office of the State Courts Administrator (the "OSCA"), the Nassau County Board of County Commissioners (the "Grantee"), and the Fourth Judicial Circuit (the "Grant Manager"). The parties agree that:

- A. The OSCA will pay the Grantee up to \$100,000 as a grant-in-aid pursuant to Specific Appropriation 2670D of the 2000-01 General Appropriations Act and §25.402, Florida Statutes, for costs incurred under Article V, Florida Constitution, in operating the state courts system, including costs incurred in providing and maintaining court facilities. Grant funds will be paid out in 2 disbursements prior to August 1, 2001. Payments will be contingent upon sufficient County Article V Trust Fund collections.
- B. The Grantee has a population of less than 75,000 and will use grant monies provided under this Agreement, in priority order as required by §25.402(1)(d)(1), for consulting or architectural studies related to the improvement of courthouse facilities; court facilities improvements to ensure compliance with the Americans with Disabilities Act (ADA) and other federal or state requirements; other court facilities renovations; court security improvements, including security equipment purchases and training expenses; expert witness fees, court reporting and transcribing costs in criminal cases, and costs associated with the appointment of special public defenders.
 1. The Grantee will submit a written requisition to the OSCA for release of grant funds no later than **December 8, 2000**. **The OSCA will disperse funds on or before February 1, 2001 and August 1, 2001.**
 2. The Grantee, in consultation with the chief judge of the Fourth Judicial Circuit, will submit a detailed, written plan for use of grant funds to the OSCA no later than **December 8, 2000** for the OSCA's use in reporting to the Florida Legislature.
 3. If the Grantee uses grant funds for improvements to court facilities to ensure ADA compliance, the Grantee's written plan must identify the portion of the court's ADA transitional plan to be addressed by the improvements. The Grantee must submit a written statement to the OSCA explaining why grant funds will not be used to ensure ADA compliance if funds are used for other purposes.
 4. The Grantee will invest grant funds that are surplus to current needs or pending distribution in accordance with the requirements of §219.075, Florida Statutes.
 5. The Grantee will release grant funds in accordance with Nassau County purchasing policies and rules.
 6. The Grantee will not use grant funds for lobbying the Florida Legislature, the judicial branch, or a state agency.
 7. In accordance with the Article V Distribution Plan developed by the OSCA, the Grantee will return grant funds not encumbered by June 30, 2001 to the Article V Trust Fund for distribution to all counties in the fund's fourth year.

- C. The Grantee, as a "Recipient" of state funds, will comply with the Florida Single Audit Act, section 215.97, Florida Statutes, as follows:

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1. In the event that the Recipient expends a total amount of State awards equal to or in excess of \$300,000 in the Recipient's fiscal year, the Recipient must have a State single or project-specific audit for such fiscal year in accordance with section 215.97, Florida Statutes and applicable rules of the Executive Office of the Governor and the Comptroller. (Attachment A) Applicable rules of the Executive Office of the Governor and Comptroller, and other information pertaining to the Florida Single Audit Act can be found at: <http://sun6.dms.state.fl.us/fsaa/>.
2. The Catalog of State Projects establishes that state funds were awarded to the Recipient through the State Courts System, Office of the State Courts Administrator. (Attachment B)
3. In determining the State awards expended in its fiscal year, the Recipient shall consider all sources of State awards, including State funds received from the State Courts System, except that State awards received by a non-state entity for Federal program matching requirements shall be excluded from consideration.
4. The Recipient shall ensure that the audit complies with the requirements of section 215.97(7), Florida Statutes, and the State Projects Compliance Supplement. (Attachment C) Compliance includes submission of a reporting package as defined by section 215.97(2)(d), Florida Statutes.
5. If the Recipient expends less than \$300,000 in State awards in its fiscal year, an audit conducted in accordance with the provisions of section 215.97 is not required. Audit costs may not be charged to state projects when the Recipient expends less than \$300,000 in State awards.
6. Unless prohibited by law, the cost of an audit required by section 215.97 is an allowable charge to a state project. However, charges to state projects should be limited to those incremental costs incurred by the Recipient as a result of the audit requirements of section 215.97 in relation to other audit requirements. The Recipient should allocate the incremental costs to all state projects for which it expended state financial assistance.
7. The Recipient shall submit copies of reporting packages required by section 215.97 to each of the following:
 - a. The Office of the State Courts Administrator at the following address:
Donna Brewer
Grants Administrator
Office of the State Courts Administrator
500 South Duval Street
Tallahassee, FL 32399-1900
 - b. The Auditor General at the following address:
State of Florida Auditor General
Room 574, Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32302-1450

8. The Recipient shall retain sufficient records demonstrating compliance with the terms of this Agreement for a period of 4 years from the date the audit report is issued, and shall allow the OSCA access to such records upon request. The Recipient shall ensure that audit working papers are made available to the OSCA upon request for a period of 4 years from the date the audit report is issued, unless extended in writing by the OSCA.
9. Pursuant to section 215.97, the OSCA, the Florida Supreme Court Inspector General, the Auditor General and other state officials may conduct additional audits or evaluations of state financial assistance provided to the Recipient under this Agreement.

D. This Agreement is subject to the following terms and conditions:

1. The OSCA's obligation to pay the Grantee is contingent upon the availability of state funds lawfully appropriated for the purposes stated in Paragraphs A and B.
2. The Grantee will hold title to any equipment purchased with grant funds, unless general law provides otherwise.
3. The Grantee will maintain all records made or received in conjunction with this Agreement in accordance with Rule 2.051, Florida Rules of Judicial Administration.
4. In providing or contracting to provide services, programs or activities, maintaining facilities, and otherwise performing obligations under this Agreement, the Grantee and Grant Manager will comply with the Americans with Disabilities Act, the 1964 Civil Rights Act, as amended, the Florida Civil Rights Act of 1992 and any other federal or state law that prohibits discrimination on the basis of race, color, national origin, religion, sex, age, marital status, or handicap.
5. If, in the judgment of the OSCA, the Grantee fails to comply with the terms of this Agreement, the OSCA will have the right to terminate the Agreement on 30 days written notice by certified mail. In the event of termination, the Grantee will return to the OSCA all grant funds, except those expended in compliance with this Agreement, for reversion to the County Article V Trust Fund unallocated.

This Agreement constitutes the entire understanding of the parties. All modifications to the Agreement must be in writing. This Agreement is effective on the date of execution and will terminate on June 30, 2001.

FLORIDA SUPREME COURT, OFFICE OF
THE STATE COURTS ADMINISTRATOR

GRANTEE

for *Kris Gooden* 4/6/01
Kenneth R. Palmer Date
State Courts Administrator

Marianne Marshall
Marianne Marshall Date
Chairman
Board of County Commissioners
Nassau County, Florida

ATTEST:

Chip Cxley, Jr.
C. M. "Chip" Cxley, Jr.
Ex-Officio Clerk
Board of County Commissioners
Nassau County, Florida

APPROVED AS TO FORM BY
THE NASSAU COUNTY ATTORNEY:

Michael S. Mullin
Michael S. Mullin

GRANT MANAGER

Donald R. Moran, Jr.
The Honorable Donald R. Moran, Jr. Date
Chief Judge
Fourth Judicial Circuit

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Article V Grant-in-Aid

County: Nassau

Amount of Award: \$ 100,000.00 Grant Period: FY 2000-01

Spending Plan

Category	Grant-in-aid	Sub-Totals
PERSONNEL		
FULL TIME EQUIVALENT (FTE)		
SUB-TOTAL PERSONNEL		
OTHER PERSONNEL SERVICES		
CONTRACTUAL AGREEMENTS		
SUB-TOTAL OPS/CONTRACTUALS/SG		
EXPENSE		
SUB-TOTAL EXPENSES		
OTHER CAPITAL OUTLAY (OCO)		
SUB-TOTAL OCO		
FIXED CAPITAL OUTLAY <i>Courthouse Facilities</i>		\$100,000.00
SUB-TOTAL FIXED CAPITAL OUTLAY		
GRAND TOTAL		

*OK [initials]
 Courthouse
 Space Program
 Plan
 submitted in 1998
 Bitt sc 986-2504
 bbasley@coj.net
 need breakdown
 of FCO E-mailed
 Buttl 3-6-01*

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Article V
Grant-in-Aid Release Request

Donna Brewer
Grants Administrator
Office of the State Courts Administrator
Florida Supreme Court Building
500 South Duval Street
Tallahassee, Florida 32399-1900

Dear Donna:

In accordance with the Grant-in-Aid Agreement executed with Nassau County, the 4th Judicial Circuit, and the Office of the State Courts Administrator, I hereby request the release of \$ 100,000.00 as specified in the Agreement for fiscal year 2000-01. The amount is equal to the total grant-in-aid to the county.

Please make check payable to J.M. "Chip" Oxley, Jr., Clerk

At the address of 191 Nassau Place, Yulee, Florida 32097

Sincerely,



Marianne Marshall

Chair, Board of County Commissioners

4th, Nassau
Circuit/County

ARTICLE V ALLOCATION - \$100,000 TO SMALL COUNTIES

Counties with less than 75,000 population

County	Circuit	Year 2000 Population	1998 Criminal and Juvenile Filings*	Percent of State's Filings	Adjusted % of State's Filings**	FY 2000-2001 Allocation \$7,793,268
Escambia	1	308,922	20,907	1.64	1.72	79,231
Okaloosa		182,550	12,980	1.02	1.07	49,190
Santa Rosa		114,193	7,083	0.55	0.58	26,842
Walton		40,508	3,136	0.25	0.00	100,000
Circuit 1 Total		646,173	44,106	3.45	3.38	\$255,263
Franklin	2	11,098	1,295	0.10	0.00	100,000
Gadsden		52,681	3,824	0.30	0.00	100,000
Jefferson		14,643	903	0.07	0.00	100,000
Leon		243,284	27,928	2.19	2.30	105,838
Liberty		8,291	368	0.03	0.00	100,000
Wakulla		21,471	1,349	0.11	0.00	100,000
Circuit 2 Total		351,468	35,667	2.79	2.30	\$605,838
Columbia	3	58,921	5,590	0.44	0.00	100,000
Dixie		13,836	702	0.05	0.00	100,000
Hamilton		15,469	1,479	0.12	0.00	100,000
Lafayette		7,505	266	0.02	0.00	100,000
Madison		19,909	1,369	0.11	0.00	100,000
Suwannee		35,315	3,656	0.29	0.00	100,000
Taylor		20,900	767	0.06	0.00	100,000
Circuit 3 Total		171,855	13,829	1.08	0.00	\$700,000
Clay	4	141,587	7,500	0.59	0.62	28,423
Duval		772,520	83,764	6.56	6.91	317,438
Nassau		57,025	3,830	0.30	0.00	100,000
Circuit 4 Total		971,132	95,094	7.45	7.53	\$445,861
Citrus	5	117,520	3,991	0.31	0.33	15,125
Hernando		131,685	4,501	0.35	0.37	17,057
Lake		206,501	11,305	0.89	0.93	42,842
Marion		254,028	16,363	1.28	1.35	62,010
Sumter		50,761	2,199	0.17	0.00	100,000
Circuit 5 Total		760,495	38,359	3.00	2.98	\$237,035
Pasco	6	331,489	13,606	1.07	1.12	51,562
Pinellas		903,243	72,066	5.64	5.95	273,107
Circuit 6 Total		1,234,732	85,672	6.71	7.07	\$324,669
Flagler	7	47,241	2,938	0.23	0.00	100,000
Putnam		73,129	5,757	0.45	0.00	100,000
St. Johns		116,211	7,324	0.57	0.60	27,756
Volusia		434,099	44,772	3.51	3.69	169,671
Circuit 7 Total		670,680	60,791	4.76	4.30	\$397,427

ARTICLE V ALLOCATION - \$100,000 TO SMALL COUNTIES

Counties with less than 75,000 population

County	Circuit	Year 2000 Population	1998 Criminal and Juvenile Filings*	Percent of State's Filings	Adjusted % of State's Filings**	FY 2000-2001 Allocation \$7,793,268
Alachua	8	218,052	20,749	1.62	1.71	78,632
Baker		22,139	1,371	0.11	0.00	100,000
Bradford		25,791	1,886	0.15	0.00	100,000
Gilchrist		14,077	529	0.04	0.00	100,000
Levy		33,984	3,511	0.27	0.00	100,000
Union		14,366	579	0.05	0.00	100,000
Circuit 8 Total		328,409	28,625	2.24	1.71	\$578,632
Orange	9	860,210	75,564	5.92	6.23	286,363
Osceola		158,686	11,936	0.93	0.98	45,234
Circuit 9 Total		1,018,896	87,500	6.85	7.22	\$331,597
Hardee	10	23,090	2,603	0.20	0.00	100,000
Highlands		83,490	4,313	0.34	0.00	16,345
Polk		479,609	48,383	3.79	3.99	183,356
Circuit 10 Total		586,189	55,299	4.33	3.99	\$299,701
Dade	11	2,137,539	212,964	16.68	17.57	807,064
Circuit 11 Total		2,137,539	212,964	16.68	17.57	\$807,064
DeSoto	12	29,115	2,340	0.18	0.00	100,000
Manatee		256,001	15,055	1.18	1.24	57,054
Sarasota		325,782	17,231	1.35	1.42	65,300
Circuit 12 Total		610,898	34,626	2.71	2.66	\$222,353
Hillsborough	13	968,885	90,881	7.12	7.50	344,409
Circuit 13 Total		968,885	90,881	7.12	7.50	\$344,409
Bay	14	152,121	17,862	1.40	1.47	67,691
Calhoun		14,321	923	0.07	0.00	100,000
Gulf		14,937	785	0.06	0.00	100,000
Holmes		18,458	1,623	0.13	0.00	100,000
Jackson		50,885	2,717	0.21	0.00	100,000
Washington		22,074	1,099	0.09	0.00	100,000
Circuit 14 Total		272,796	25,009	1.96	1.47	\$567,691
Palm Beach	15	1,059,753	77,860	6.10	6.42	295,064
Circuit 15 Total		1,059,753	77,860	6.10	6.42	\$295,064
Monroe	16	87,473	9,400	0.74	0.78	35,623
Circuit 16 Total		87,473	9,400	0.74	0.78	\$35,623
Broward	17	1,509,496	133,370	10.44	11.00	505,429
Circuit 17 Total		1,509,496	133,370	10.44	11.00	\$505,429

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Brevard	18	482,709	40,662	3.18	3.35	154,096
Seminole		360,554	21,385	1.67	1.76	81,042
Circuit 18 Total		843,263	62,047	4.86	5.12	\$235,138
Indian River	19	111,002	8,322	0.65	0.69	31,538
Martin		124,463	9,803	0.77	0.81	37,150
Okeechobee		36,352	2,526	0.20	0.00	100,000
St. Lucie		191,975	15,350	1.20	1.27	58,172
Circuit 19 Total		463,792	36,001	2.82	2.76	\$226,859
Charlotte	20	140,717	5,416	0.42	0.45	20,525
Collier		223,825	15,256	1.19	1.26	57,815
Glades		10,479	632	0.05	0.00	100,000
Hendry		31,663	2,503	0.20	0.00	100,000
Lee		423,873	26,196	2.05	2.16	99,274
Circuit 20 Total		830,557	50,003	3.92	3.87	\$377,614
State Total		15,524,481	1,277,103	100.00	99.64	\$7,793,268

* Filings include circuit criminal, county criminal, DUI, other criminal traffic, dependency petitions, and delinquency petitions.

** Adjusted percent of state= Each county's percent of (state total less the filings for the 32 small counties).

Data Source: Circuit Court and County Court Filings - Summary Reporting System (SRS) Database;
 Run Date: 12May2000 for 1998 filings.
 Traffic Filings - Department of Highway Safety and Motor Vehicles.
 Population Data - Executive Office of the Governor, Revenue and Economic Analysis, April 2000

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Marianne Marshall

Chair, Board of County Commissioners

4th, Nassau

Circuit/County

2-14-01
Pick up By
Connie Lewis

Article V Grant-in-Aid

County: Nassau

Amount of Award: \$ 100,000.00 Grant Period: FY 2000-01

Grant-in-aid
Sub-Totals

Spending Plan

Category	Grant-in-aid	Sub-Totals
PERSONNEL		
FULL TIME EQUIVALENT (FTE)		
SUB-TOTAL PERSONNEL		
OTHER PERSONNEL SERVICES		
CONTRACTUAL AGREEMENTS		
SUB-TOTAL OPS/CONTRACTUALS		
EXPENSE		
SUB-TOTAL EXPENSES		
OTHER CAPITAL OUTLAY (OCO)		
SUB-TOTAL OCO		
FIXED CAPITAL OUTLAY		\$100,000.00
SUB-TOTAL FIXED CAPITAL OUTLAY		
GRAND TOTAL		

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Circuit 17 Total		1,509,496	133,370	10.44	11.00	\$505,429

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Glades		10,479	632	0.05	0.00	100,000
Hendry		31,663	2,503	0.20	0.00	100,000
Lee		423,873	26,196	2.05	2.16	99,274
Circuit 20 Total		830,557	50,003	3.92	3.87	\$377,614
State Total		15,524,481	1,277,103	100.00	99.64	\$7,793,268

* Filings include circuit criminal, county criminal, DUI, other criminal traffic, dependency petitions, and delinquency petitions.

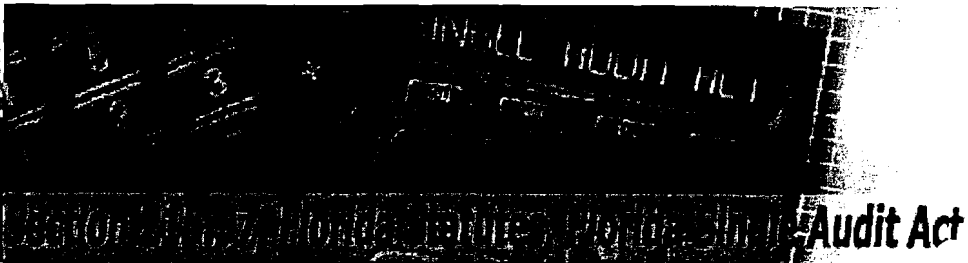
** Adjusted percent of state= Each county's percent of (state total less the filings for the 32 small counties).

Data Source: Circuit Court and County Court Filings - Summary Reporting System (SRS) Database;

Run Date: 12May2000 for 1998 filings.

Traffic Filings - Department of Highway Safety and Motor Vehicles.

Population Data - Executive Office of the Governor, Revenue and Economic Analysis, April 2000



Florida Single Audit Act


Catalog of State Financial Assistance

State Projects Compliance Supplement

Rules of the Executive Office of the Governor

Section 215.97, Florida Statutes, Florida Single Audit Act

Links to Related Sites



Section 215.97, Florida Statutes, Florida Single Audit Act

1. The purposes of the section are to:
2. Definitions; as used in this section, the term:
3. The Executive Office of the Governor shall:
4. The Comptroller shall:
5. Each state awarding agency shall:
6. As a condition of receiving state financial assistance, each recipient that provides state financial assistance to a subrecipient shall:
7. Each recipient or subrecipient of state financial assistance shall comply with the following:
8. The independent auditor when conducting a state single audit of recipients or subrecipients shall:
9. The independent auditor, when conducting a state project-specific audit of recipients or subrecipients, shall:
10. The Auditor General shall:

Note: HB 2377, effective July 1, 2000, revised and renumbered the Florida Single Audit Act from Section 216.3491, Florida Statutes, to Section 215.97, Florida Statutes. Whereas the 2000 Florida Statutes have not yet been published, the following version is prepared from HB 2377. This webpage will be updated as necessary when the 2000 Florida Statutes are published.

215.97 Florida Single Audit Act.--

1. **The purposes of the section are to:**
 - a. Establish uniform state audit requirements for state financial assistance provided by state agencies to nonstate entities to carry out state projects.
 - b. Promote sound financial management, including

ATTACHMENT A

effective internal controls, with respect to state financial assistance administered by nonstate entities.

- c. Promote audit economy and efficiency by relying to the extent possible on already required audits of federal financial assistance provided to nonstate entities.
- d. Provide for identification of state financial assistance transactions in the appropriations act, state accounting records, and recipient organization records.
- e. Promote improved coordination and cooperation within and between affected state agencies providing state financial assistance and nonstate entities receiving state financial assistance.
- f. Ensure, to the maximum extent possible, that state agencies monitor, use, and followup on audits of state financial assistance provided to nonstate entities.

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2. Definitions; as used in this section, the term:

- a. "Audit threshold" means the amount to use in determining when a state single audit of a nonstate entity shall be conducted in accordance with this section. Each nonstate entity that expends a total amount of state financial assistance equal to or in excess of \$300,000 in any fiscal year of such nonstate entity shall be required to have a state single audit for such fiscal year in accordance with the requirements of this section. Every 2 years the Auditor General, after consulting with the Executive Office of the Governor, the Comptroller, and all state agencies that provide state financial assistance to nonstate entities, shall review the amount for requiring audits under this section and may adjust such dollar amount consistent with the purpose of this section.
- b. "Auditing standards" means the auditing standards as stated in the rules of the Auditor General as applicable to for-profit organizations, nonprofit organizations, or local governmental entities.
- c. "Catalog of State Financial Assistance" means a comprehensive listing of state projects. The Catalog of State Financial Assistance shall be issued by the Executive Office of the Governor after conferring with the Comptroller and all state agencies that provide state financial assistance to nonstate entities. The Catalog of State Financial Assistance shall include for each listed state project: the responsible state agency; standard state project number identifier; official title; legal authorization; and description of the state project,

including objectives, restrictions, application and awarding procedures, and other relevant information determined necessary.

- d. "Financial reporting package" means the nonstate entities' financial statements, Schedule of State Financial Assistance, auditor's reports, management letter, auditee's written responses or corrective action plan, correspondence on followup of prior years' corrective actions taken, and such other information determined by the Auditor General to be necessary and consistent with the purposes of this section.
- e. "Federal financial assistance" means financial assistance from federal sources passed through the state and provided to nonstate entities to carry out a federal program. "Federal financial assistance" includes all types of federal assistance as defined in applicable United States Office of Management and Budget circulars.
- f. "For-profit organization" means any organization or sole-proprietor but is not a local governmental entity or a nonprofit organization.
- g. "Independent auditor" means an external state or local government auditor or a certified public accountant who meets the independence standards.
- h. "Internal control over state projects" means a process, effected by an entity's management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:
 - 1. Effectiveness and efficiency of operations.
 - 2. Reliability of financial operations.
 - 3. Compliance with applicable laws and regulations.
- i. "Local governmental entity" means a county, agency, municipality, or special district or any other entity (other than a district school board or community college), however styled, which independently exercises any type of governmental function.
- j. "Major state project" means any state project meeting the criteria as stated in the rules of the Executive Office of the Governor. Such criteria shall be established after consultation with the Comptroller and appropriate state agencies that provide state financial assistance and shall consider the amount of state project expenditures or expenses or inherent risks. Each major state project shall be audited in accordance with the requirements of this section.
- k. "Nonprofit organization" means any corporation, trust

- k. "Nonprofit organization" means any corporation, trust, association, cooperative, or other organization that:
1. Is operated primarily for scientific, educational service, charitable, or similar purpose in the public interest;
 2. Is not organized primarily for profit;
 3. Uses net proceeds to maintain, improve, or expand the operations of the organization; and
 4. Has no part of its income or profit distributable to its members, directors, or officers.
- l. "Nonstate entity" means a local governmental entity, nonprofit organization, or for-profit organization that receives state resources.
- m. "Recipient" means a nonstate entity that receives state financial assistance directly from a state awarding agency.
- n. "Schedule of State Financial Assistance" means a document prepared in accordance with the rules of the Comptroller and included in each financial reporting package required by this section.
- o. "State awarding agency" means the state agency that provided state financial assistance to the nonstate entity.
- p. "State financial assistance" means financial assistance from state resources, not including federal financial assistance and state matching, provided to nonstate entities to carry out a state project. "State financial assistance" includes all types of state assistance as stated in the rules of the Executive Office of the Governor established in consultation with the Comptroller and appropriate state agencies that provide state financial assistance. It includes state financial assistance provided directly by state awarding agencies or indirectly by recipients of state awards or subrecipients. It does not include procurement contracts, used to buy goods or services from vendors. Audits of such procurement contracts with vendors are outside of the scope of this section. Also, audits of contracts to operate state-government-owned and contractor-operated facilities are excluded from the audit requirements of this section.
- q. "State matching" means state resources provided to nonstate entities to be used to meet federal financial participation matching requirements of federal programs.
- r. "State project" means all state financial assistance to a nonstate entity assigned a single state project number identifier in the Catalog of State Financial Assistance.

- s. "State Projects Compliance Supplement" means a document issued by the Executive Office of the Governor, in consultation with the Comptroller and all state agencies that provide state financial assistance. The State Projects Compliance Supplement shall identify state projects, the significant compliance requirements, eligibility requirements, matching requirements, suggested audit procedures, and other relevant information determined necessary.
- t. "State project-specific audit" means an audit of one state project performed in accordance with the requirements of subsection (9).
- u. "State single audit" means an audit of a nonstate entity's financial statements and state financial assistance. Such audits shall be conducted in accordance with the auditing standards as stated in the rules of the Auditor General.
- v. "Subrecipient" means a nonstate entity that receives state financial assistance through another nonstate entity.
- w. "Vendor" means a dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of a state project. These goods or services may be for an organization's own use or for the use of beneficiaries of the state project.

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3. The Executive Office of the Governor shall:

- a. Upon conferring with the Comptroller and all state awarding agencies, adopt rules necessary to provide appropriate guidance to state awarding agencies, recipients and subrecipients, and independent auditors of state financial assistance relating to the requirements of this section, including:
 - 1. The types or classes of financial assistance considered to be state financial assistance which would be subject to the requirements of this section. This would include guidance to assist in identifying when the state agency or recipient has contracted with a vendor rather than with a recipient or subrecipient.
 - 2. The criteria for identifying a major state project.
 - 3. The criteria for selecting state projects for audits based on inherent risk.
- b. Be responsible for coordinating the initial preparation and subsequent revisions of the Catalog of State

Financial Assistance after consultation with the Comptroller and all state awarding agencies.

- c. Be responsible for coordinating the initial preparation and subsequent revisions of the State Projects Compliance Supplement, after consultation with the Comptroller and all state awarding agencies.

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4. The Comptroller shall:

- a. Make enhancements to the state's accounting system to provide for the:
 1. Recording of state financial assistance and federal financial assistance appropriations and expenditures within the state awarding agencies' operating funds.
 2. Recording of state project number identifiers, as provided in the Catalog of State Financial Assistance, for state financial assistance.
 3. Establishment and recording of an identification code for each financial transaction, including state agencies' disbursements of state financial assistance and federal financial assistance, as to the corresponding type or organization that is party to the transaction (e.g., other governmental agencies, nonprofit organizations, and for-profit organizations), and disbursements of federal financial assistance, as to whether the party to the transaction is or is not a recipient or subrecipient.
- b. Upon conferring with the Executive Office of the Governor and all state awarding agencies, adopt rules necessary to provide appropriate guidance to state awarding agencies, recipients and subrecipients, and independent auditors of state financial assistance relating to the format for the Schedule of State Financial Assistance.
- c. Perform any inspections, reviews, investigations, or audits of state financial assistance considered necessary in carrying out the Comptroller's legal responsibilities for state financial assistance or to comply with the requirements of this section.

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5. Each state awarding agency shall:

- a. Provide to a recipient information needed by the recipient to comply with the requirements of this section, including:

1. The audit and accountability requirements for state projects as stated in this section and applicable rules of the Executive Office of the Governor, rules of the Comptroller, and rules of the Auditor General.
 2. Information from the Catalog of State Financial Assistance, including the standard state project number identifier; official title; legal authorization; and description of the state project including objectives, restrictions, and other relevant information determined necessary.
 3. Information from the State Projects Compliance Supplement, including the significant compliance requirements, eligibility requirements, matching requirements, suggested audit procedures, and other relevant information determined necessary.
- b. Require the recipient, as a condition of receiving state financial assistance, to allow the state awarding agency, the Comptroller, and the Auditor General access to the recipient's records and the recipient's independent auditor's working papers as necessary for complying with the requirements of this section.
 - c. Notify the recipient that this section does not limit the authority of the state awarding agency to conduct or arrange for the conduct of additional audits or evaluations of state financial assistance or limit the authority of any state agency inspector general, the Auditor General, or any other state official.
 - d. Be provided one copy of each financial reporting package prepared in accordance with the requirement of this section.
 - e. Review the recipient financial reporting package, including the management letters and corrective action plans, to the extent necessary to determine whether timely and appropriate corrective action has been taken with respect to audit findings and recommendations pertaining to state financial assistance provided by the state agency.

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6. As a condition of receiving state financial assistance, each recipient that provides state financial assistance to a subrecipient shall:

- a. Provide to a subrecipient information needed by the subrecipient to comply with the requirements of this section, including:
 1. Identification of the state awarding agency.
 2. The audit and accountability requirements for

- 2. The audit and accountability requirements for state projects as stated in this section and applicable rules of the Executive Office of the Governor, rules of the Comptroller, and rules of the Auditor General.
- 3. Information from the Catalog of State Financial Assistance, including the standard state project number identifier, official title, legal authorization, and description of the state project, including objectives, restrictions, and other relevant information.
- 4. Information from the State Projects Compliance requirements, eligibility requirements, matching requirements, and suggested audit procedures, and other relevant information determined necessary.

- b. Review the subrecipient audit reports, including the management letters, to the extent necessary to determine whether timely and appropriate corrective action has been taken with respect to audit findings and recommendations pertaining to state financial assistance provided by the state agency.
- c. Perform such other procedures as specified in terms and conditions of the written agreement with the state awarding agency including any required monitoring of the subrecipient's use of state financial assistance through onsite visits, limited scope audits, or other specified procedures.

- d. Require subrecipients, as a condition of receiving state financial assistance, to permit the independent auditor of the recipient, the state awarding agency, the Comptroller, and the Auditor General access to the subrecipient's records and the subrecipient's independent auditor's working papers as necessary to comply with the requirements of this section.

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7. Each recipient or subrecipient of state financial assistance shall comply with the following:

- a. Each nonstate entity that receives state financial assistance and meets audit threshold requirements, in any fiscal year of the nonstate entity, as stated in the rules of the Auditor General, shall have a state single audit conducted for such fiscal year in accordance with the requirements of this act and with additional requirements established in rules of the Executive Office of the Governor, rules of the Comptroller, and rules of the Auditor General. If only one state project is involved in a nonstate entity's fiscal year, the nonstate entity may elect to have only a state project-specific audit of the state project for that fiscal year.

the state project for that fiscal year.

- b. Each nonstate entity that receives state financial assistance and does not meet the threshold requirements, in any fiscal year of the nonstate entity, as stated in this law or the rules of the Auditor General is exempt for such fiscal year from the state single audit requirements of this section. However, such nonstate entity must meet terms and conditions specified in the written agreement with the state awarding agency.
- c. Regardless of the amount of the state financial assistance, the provisions of this section do not exempt a nonstate entity from compliance with provisions of law relating to maintaining records concerning state financial assistance to such nonstate entity or allowing access and examination of those records by the state awarding agency, the Comptroller, or the Auditor General.
- d. Audits conducted pursuant to this section shall be performed annually.
- e. Audits conducted pursuant to this section shall be conducted by independent auditors in accordance with auditing standards as stated in rules of the Auditor General.
- f. Upon completion of the audit as required by this section, a copy of the recipient's financial reporting package shall be filed with the state awarding agency and the Auditor General. Upon completion of the audit as required by this section, a copy of the subrecipient's financial reporting package shall be filed with the recipient that provided the state financial assistance. The financial reporting package shall be filed in accordance with the rules of the Auditor General.
- g. All financial reporting packages prepared pursuant to the requirements of this section shall be available for public inspection.
- h. If an audit conducted pursuant to this section discloses any significant audit findings relating to state financial assistance, including material noncompliance with individual state project compliance requirements or reportable conditions in internal controls of the nonstate entity, the nonstate entity shall submit as part of the audit package to the state awarding agency a plan for corrective action to eliminate such audit findings or a statement describing the reasons that corrective action is not necessary.
- i. An audit conducted in accordance with this section is in addition to any audit of federal awards required by the Federal Single Audit Act and other federal laws and

regulations. To the extent that such federally required audits provide the state awarding agency with information it requires to carry out its responsibilities under state law or other guidance, a state agency shall rely upon and use that information.

- j. Unless prohibited by law, the cost of audits pursuant to this section are allowable charges to state projects. However, any charges to state projects should be limited to those incremental costs incurred as a result of the audit requirements of this section in relation to other audit requirements. The nonstate entity should allocate such incremental costs to all state projects for which it expended state financial assistance.
- k. Audit costs may not be charged to state projects when audits required by this section have not been made or have been made but not in accordance with this section. If a nonstate entity fails to have an audit conducted consistent with this section, state awarding agencies may take appropriate corrective action to enforce compliance.
- l. This section does not prohibit the state awarding agency from including terms and conditions in the written agreement which require additional assurances that state financial assistance meets the applicable requirements of laws, regulations, and other compliance rules.
- m. A state awarding agency that provides state financial assistance to nonstate entities and conducts or arranges for audits of state financial assistance that are in addition to the audits conducted under this act shall, consistent with other applicable law, arrange for funding the full cost of such additional audits.

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8. The independent auditor when conducting a state single audit of recipients or subrecipients shall:

- a. Determine whether the nonstate entity's financial statements are presented fairly in all material respects in conformity with generally accepted accounting principles.
- b. Determine whether state financial assistance shown on the Schedule of State Financial Assistance is presented fairly in all material respects in relation to the nonstate entity's financial statements taken as a whole.
- c. With respect to internal controls pertaining to each major state project:

1. Obtain an understanding of internal controls;
 2. Assess control risk;
 3. Perform tests of controls unless the controls are deemed to be ineffective; and
 4. Determine whether the nonstate entity has internal controls in place to provide reasonable assurance of compliance with the provisions of laws and rules pertaining to state financial assistance that have a material effect on each major state project.
- d. Determine whether each major state project complied with the provisions of laws, rules, and guidelines as identified in the State Projects Compliance Supplement, or otherwise identified by the state awarding agency, which have a material effect on each major state project. When major state projects are less than 50 percent of the nonstate entity's total expenditures for all state financial assistance, the auditor shall select and test additional state projects as major state projects as necessary to achieve audit coverage of at least 50 percent of the expenditures for all state financial assistance provided to the nonstate entity. Additional state projects needed to meet the 50-percent requirement may be selected on an inherent risk basis as stated in the rules of the Executive Office of the Governor.
- e. Report on the results of any audit conducted pursuant to this section in accordance with the rules of the Executive Office of the Governor, rules of the Comptroller, and rules of the Auditor General. Audit reports shall include summaries of the auditor's results regarding the nonstate entity's financial statements; Schedule of State Financial Assistance; internal controls; and compliance with laws, rules, and guidelines.
- f. Issue a management letter as prescribed in the rules of the Auditor General.
- g. Upon notification by the nonstate entity, make available the working papers relating to the audit conducted pursuant to the requirements of this section to the state awarding agency, the Comptroller, or the Auditor General for review or copying.

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9. The independent auditor, when conducting a state project-specific audit of recipients or subrecipients, shall:

- a. Determine whether the nonstate entity's schedule of state financial assistance is presented fairly in all material respects in conformity with stated accounting

material respects in conformity with stated accounting policies.

- b. Obtain an understanding of internal control and perform tests of internal control over the state project consistent with the requirements of a major state project.
- c. Determine whether the auditee has complied with applicable provisions of laws, rules, and guidelines as identified in the State Projects Compliance Supplement, or otherwise identified by the state awarding agency, which could have a direct and material effect on the state project.
- d. Report on the results of state project-specific audit consistent with the requirements of the state single audit and issue a management letter as prescribed in the rules of the Auditor General.
- e. Upon notification by the nonstate entity, make available the working papers relating to the audit conducted pursuant to the requirements of this section to the state awarding agency, the Comptroller, or the Auditor General for review or copying.

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10. The Auditor General shall:

- a. Have the authority to audit state financial assistance provided to any nonstate entity when determined necessary by the Auditor General or when directed by the Legislative Auditing Committee.
- b. Adopt rules that state the auditing standards that independent auditors are to follow for audits of nonstate entities required by this section.
- c. Adopt rules that describe the contents and the filing deadlines for the financial reporting package.
- d. Provide technical advice upon request of the Comptroller, Executive Office of the Governor, and state awarding agencies relating to financial reporting and audit responsibilities contained in this section.
- e. Be provided one copy of each financial reporting package prepared in accordance with the requirements of this section.
- f. Perform ongoing reviews of a sample of financial reporting packages filed pursuant to the requirements of this section to determine compliance with the reporting requirements of this section and applicable rules of the Executive Office of the Governor, rules of the Comptroller, and rules of the Auditor General.

the Comptroller, and rules of the Auditor General.

History.--s. 2, ch. 98-91; s. 58, ch. ____.

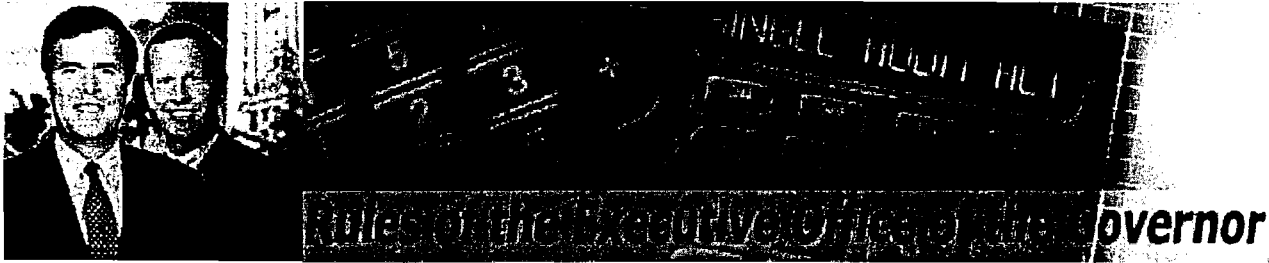
A. Effective July 1, 2000. *

B. Section 5, ch. 98-91, provides that "[t]his act applies to any nonstate entity fiscal year beginning on or after July 1, 2000."

The purposes of the section are to: | Definitions: as used in this section, the term: | The Executive Office of the Governor shall: | The Comptroller shall: | Each state awarding agency shall: | As a condition of receiving state financial assistance, each recipient that provides state financial assistance to a subrecipient shall: | Each recipient or subrecipient of state financial assistance shall comply with the following: | The independent auditor when conducting a state single audit of recipients or subrecipients shall: | The independent auditor, when conducting a state project-specific audit of recipients or subrecipients, shall: | The Auditor General shall:

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Florida Single Audit Act


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Rules of the Executive Office of the Governor

[27D-1.001 Applicability and Definitions](#) | [27D-1.002 Types of State Financial Assistance](#) | [27D-1.003 Recipient/Subrecipient and Vendor Relationships](#) | [27D-1.006 Criteria for Major State Projects](#) | [27D-1.007 Criteria for Selecting State Projects for Audit Based on Inherent Risk](#)

27D-1 Florida Single Audit Act

27D-1.001 Applicability and Definitions

1. These rules are applicable to state agencies awarding financial assistance, recipients and subrecipients of state financial assistance, and independent auditors of state financial assistance.
2. For purposes of this Chapter, the following terms shall have the meaning indicated:
 - a. "Auditee" means a nonstate organization expending state awards in excess of the audit threshold as defined by Section 215.97(2)(a), Florida Statutes.
 - b. "State agency" is defined by Section 216.011, Florida Statutes.

*Specific 215.97(3) FS.
Law Implemented 215.97 FS.
History-New 7-16-00*

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27D-1.002 Types of State Financial Assistance.

1. State financial assistance is financial assistance from state resources to nonstate organizations to carry out a state project. It does not include federal financial assistance and state matching provided by state agencies for federal programs. State financial assistance shall be categorized by the following classes or types of financial assistance:
 - a. **Cooperative Agreements** - Financial assistance transferred pursuant to written agreements between state agencies and recipients to carry out a public

state agencies and recipients to carry out a public purpose. Cooperative agreements generally assume a substantial involvement between state agencies and recipients when carrying out the activities contemplated in the agreements.

- b. **Direct Appropriations** - Financial assistance appropriated to state agencies to be provided directly to specified nonstate entities per legislative proviso to encourage or subsidize particular activities.
 - c. **Food Commodities** - Financial assistance which provides for the sale or donation of food.
 - d. **Grants** - Financial assistance transferred pursuant to written agreements between state agencies and recipients to carry out a public purpose. Generally, a substantial involvement is not expected between state agencies and recipients when carrying out the activities contemplated in the agreements.
 - e. **Insurance** - Financial assistance provided to assure reimbursement for losses sustained under specified conditions.
 - f. **Investments** - Financial assistance provided for investment in the development of particular activities or enterprises.
 - g. **Loans** - Financial assistance provided through the lending of state monies for a specific period of time, with a reasonable expectation of repayment. Such loans may or may not require the payment of interest.
 - h. **Loan Guarantees** - Financial assistance provided in which the state agency makes an arrangement to indemnify a lender against part or all of any defaults by those responsible for repayment of loans.
 - i. **Property** - Financial assistance provided for the sale, exchange or donation of state real property, personal property, commodities, and other goods including land, buildings, and equipment.
 - j. **Tax Credits** - Financial assistance provided in the form of credits of state taxes for a public purpose authorized by state law.
 - k. **Tax Refunds** - Financial assistance provided in the form of refunds of state taxes for a public purpose authorized by state law.
2. The following provisions are to be used in determining state financial assistance expended.
- a. The determination of when state financial assistance is expended should be based on when the related activity occurs. Generally, the activity pertains to events that require the nonstate organization to comply with laws, rules and the provisions of contracts or grant agreements such as: expenditure/expense transactions associated with grants, cooperative agreements, and direct appropriations; the disbursement of funds passed through to subrecipients; the use of loan proceeds under loan and loan guarantee programs; the receipt of property or food commodities; the receipt of tax refunds; the application of tax credits against tax

- liabilities; and the period when insurance is in force.
- b. Loans and Loan guarantees. Since the state is at risk for loans until the debt is repaid, the value of the state financial assistance expended under loan programs should include the value of new loans made or received during the nonstate organization's fiscal year; plus the balance of loans from previous years for which the state imposes continuing compliance requirements; plus any interest subsidy, cash, or administrative cost allowance received. Prior loans and loan guarantees, the proceeds of which were received and expended in prior years, are not considered state financial assistance expended when the laws, rules and provisions of contracts or grant agreements pertaining to such loans impose no continuing compliance requirements other than to repay the loans.
 - c. Property and Food Commodities. Non-cash assistance, such as property and food commodities are to be valued at either the fair market value at the time of receipt or the assessed value provided by the state agency.

*Specific 215.97(3) FS.
Law Implemented 215.97 FS.
History-New 7-16-00*

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27D-1.003 Recipient/Subrecipient and Vendor Relationships

1. State awards expended by a recipient/subrecipient are subject to audit under Section 215.97, Florida Statutes, Florida Single Audit Act. Procurement contracts used to buy goods or services from vendors are outside the scope of the Act. The guidance provided in (2) through (4) of this section shall be considered in determining whether the nonstate organization has a recipient or vendor relationship with the state agency. This guidance may also be used by recipients providing subawards of state financial assistance to subrecipients.
2. Characteristics indicative of a recipient relationship are when the nonstate organization:
 - a. Is established or created by State law to carry out a state project.
 - b. Determines final eligibility.
 - c. Receives funds for a project established by state statute and for which the state agency is authorized to provide funding.
 - d. Provides matching funds.
 - e. Makes programmatic decisions on behalf of the state.
 - f. Uses the funds to carry out its own program or operations.
 - g. Receives federal funds under a similar program for which it is designated a recipient by the state agency.
 - h. Is organized primarily for a public purpose.

3. Characteristics indicative of a vendor relationship are when the nonstate organization:
 - a. Provides services within normal business operations.
 - b. Operates in a competitive environment.
 - c. Provides similar services to many different purchasers.
 - d. Receives payment on a per unit or per deliverable basis.
 - e. Is awarded the contract based on free and open competition.
 - f. Receives federal funds under a similar program for which it is designated a vendor by the state agency.
4. There may be circumstances or exceptions to the listed characteristics as set forth above in (2) and (3). It is not expected that all of the characteristics will be present in all cases.

*Specific 215.97(3) FS.
Law Implemented 215.97 FS.
History-New 7-16-00*

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27D-1.006 Criteria for Major State Projects.

1. The independent auditor shall use a risk-based approach to determine which state projects are major state projects. This risk-based approach shall include consideration of the amount of state project expenditures and the inherent risk of the state project. The process enumerated in paragraphs (2) through (6) shall be followed.
2. The independent auditor shall identify the larger state projects as Type A Projects according to the following criteria:
 - a. For auditees with expenditures of state awards between \$300,000 and \$1,000,000, Type A projects are defined as the larger of \$100,000 or thirty percent (30%) of total state awards expended.
 - b. For auditees with expenditures of state awards exceeding \$1,000,000, Type A projects are defined as the larger of \$300,000 or three percent (3%) of total state awards expended.
3. State projects not identified as Type A Projects shall be considered Type B Projects.
4. The independent auditor shall identify Type A Projects which are low-risk. For a Type A Project to be considered low-risk, it should have been audited as a major state project in at least one of the two most recent audit periods and, in the most recent audit period, should have had no reportable audit findings. The auditor shall consider the criteria enumerated in Rule 27D-1.007, F.A.C., the results of audit follow-up, and

any significant changes in personnel or systems affecting a Type A Project, in applying professional judgment in determining whether a Type A Project is low-risk.

5. The independent auditor shall identify Type B Projects which are high-risk. The auditor shall consider the criteria enumerated in Rule 27D-1.007, F.A.C., in applying professional judgment in determining whether a Type B Project is high-risk. However, the independent auditor is not expected to perform risk assessments on relatively small state projects. Therefore, the auditor is only required to perform risk assessments on Type B Projects as follows:
 - a. For auditees with expenditures of state awards of \$300,000 to \$1,000,000, risk assessments shall be required for Type B Projects that exceed the larger of \$50,000 or ten percent (10%) of total state awards expended.
 - b. For auditees with expenditures of state awards that exceed \$1,000,000, risk assessments shall be required for Type B Projects that exceed the larger of \$100,000 or 1 percent (1%) of total state awards expended.
6. At a minimum, the independent auditor shall audit all of the following as major projects:
 - a. All Type A Projects, except the auditor may exclude any low-risk Type A Projects.
 - b. At least one half of the Type B Projects identified as high-risk, except the auditor is not required to audit more high-risk Type B Projects than the number of low-risk Type A Projects; or one high-risk Type B Project for each low-risk Type A Project identified. The auditor is encouraged to use an approach which provides an opportunity for different high-risk Type B Projects to be audited as a major project over a period of time.
 - c. Additional projects as may be necessary to provide audit coverage of at least fifty percent (50%) of the auditee's expenditures of state awards. Wherever practicable, additional projects should be selected in accordance with the criteria enumerated in Rule 27D-1.007, F.A.C.

*Specific 215.97(3) FS.
Law Implemented 215.97 FS.
History-New 7-16-00*

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27D-1.007 Criteria for Selecting State Projects for Audit Based on Inherent Risk

1. The independent auditor's selection of state projects for audit shall be based on an overall analysis and evaluation of the risk of noncompliance occurring which could be material to the state project. The auditor shall use professional judgment

the state project. The auditor shall use professional judgment and consider criteria, such as described in paragraphs (2) through (4) below, to identify risk in state projects. Also, as part of the risk analysis, the auditor may wish to discuss a particular state project with auditee management and the awarding state agency.

2. The independent auditor shall consider current and prior audit experience.
 - a. Weakness in internal controls over state financial assistance would indicate higher risk. Consideration should be given to the control environment over state financial assistance and such factors as the expectation of management's adherence to applicable laws, rules, and contract/grant provisions, and the competence and experience of personnel who administer the state financial assistance project.
 - b. Prior audit findings would indicate higher risk, particularly when situations identified in the audit finding could have a significant impact on state financial assistance or have not been corrected.
 - c. State projects not recently audited as major state projects may be of higher risk than state projects recently audited as major state projects without audit findings.
3. The independent auditor shall consider the extent of any oversight exercised by the state agencies and the results of any monitoring performed.
4. When evaluating state projects, independent auditors shall consider the inherent risk of the project, which includes the following:
 - a. The nature of the project. This includes, for example, a project's complexity, the presence of third parties, and the type of costs involved.
 - b. The phase of the project in its life cycle at the state agency. A newer project may not be as time-tested and, therefore, may present higher risk. The state agency's monitoring procedures may not yet be implemented or effectively in place. Significant changes in the program, laws, rules, or contracts or grant agreements may also increase risk.
 - c. The phase of the project in its life cycle at the auditee. If a project is new to the auditee, there may be higher risk simply because a learning curve may be present. During the first and last years that an auditee participates in a state project, the risk may be higher due to start-up or closeout of program activities and staff.
 - d. Type B Projects with larger expenditures. Projects with larger amount of expenditures would be of higher risk than projects with substantially smaller expenditures.

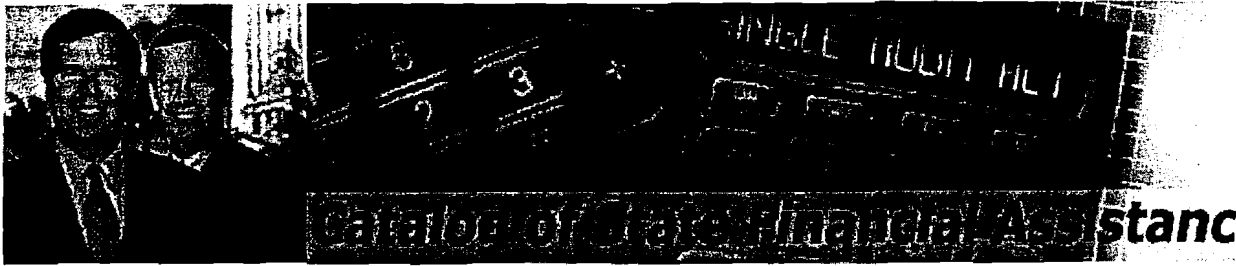
5. The independent auditor shall document in the working papers the risk analysis process used in determining major projects. State agencies may provide auditors guidance about the risk of a particular state project and the auditor shall consider this guidance in determining major projects in audits not yet substantially completed.

*Specific 215.97(3) FS.
Law Implemented 215.97 FS.
History-New 7-16-00*

[27D-1.001 Applicability and Definitions](#) | [27D-1.002 Types of State Financial Assistance](#) | [27D-1.003 Recipient/Subrecipient and Vendor Relationships](#) | [27D-1.006 Criteria for Major State Projects](#) | [27D-1.007 Criteria for Selecting State Projects for Audit Based on Inherent Risk](#)

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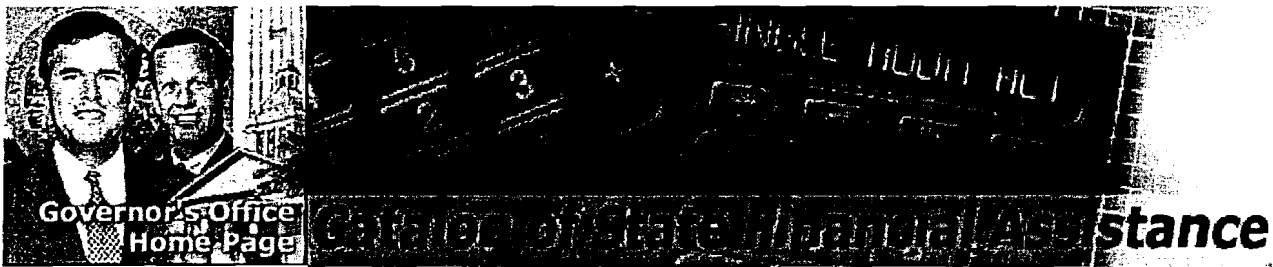
CSFA Number	State Project Title	State Agency
22.001	CIVIL TRAFFIC INFRACTION HEARING OFFICERS	State Court System
22.003	COUNTY ARTICLE V TRUST FUND	State Court System
22.006	COURT REPORTER SERVICES	State Court System
22.011	COURT SYSTEM SERVICES FOR CHILDREN AND YOUTH	State Court System
22.012	COURT SYSTEM TECHNOLOGY IMPROVEMENTS	State Court System
22.005	FAMILY COURTS	State Court System
22.002	NEIGHBORHOOD JUSTICE CENTER	State Court System
22.010	PLANT CITY SATELLITE CENTER	State Court System
22.004	SMALL COUNTY COURTHOUSE FACILITIES	State Court System
22.007	TRUANCY PROGRAM	State Court System

ATTACHMENT B

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- *fasten the boards*
 - *contingency fund*
constrict attorneys



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CFSA Number: 22.001

State Project Title: CIVIL TRAFFIC INFRACTION HEARING OFFICERS

Agency: State Court System

Program: Trial Courts

Budget Entity: Court Operations - Circuit Courts

Specific Appropriation: 2712

Authorization: General Appropriations Act

Objectives: To provide traffic hearing officers for the circuit courts as enumerated in Sections 318.30 through 318.38, Florida Statutes.

Types Of Assistance: Grants

Applicant Type: Local Government

Restrictions: Funding is limited to circuits that have 3 or more county judges. Circuits/counties must match state funding dollar for dollar. The maximum allocation for any county is determined by dividing the number of county judges in the county by five and multiplying the result by \$25,000.

Pre-Application Notice: The Office of the State Courts Administrator alerts each circuit through a memorandum regarding the availability of funds.

Application Procedures: Prospective applicant circuits must submit a spending plan to the Office of the State Courts Administrator.

Award Procedures: Once approved, each county enters into a written Grant-in-Aid Agreement with the Office of the State Courts Administrator which provides, in part, that the county submit a detailed written plan for use of grant funds prior to the release of funds.

Deadlines: Deadlines are stipulated in the Grant-in-Aid Agreement between the county and the Office of the State Courts Administrator.

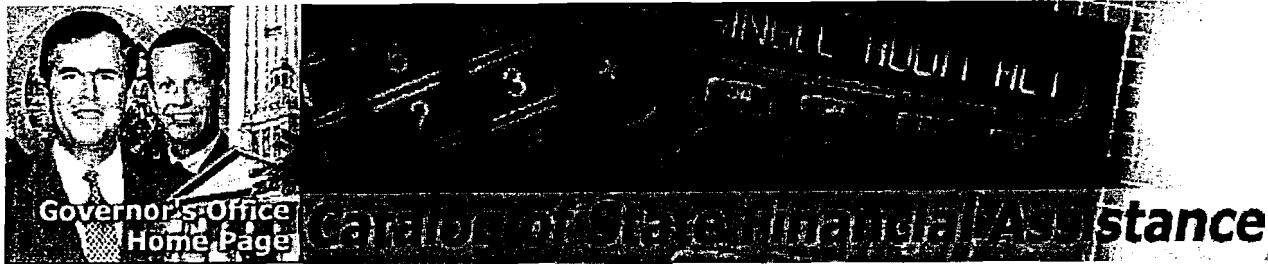
Information Contact: Office of the State Courts Administrator, Finance and Accounting, 500 South Duval Street, Tallahassee, FL 32399
 Telephone: (850)488-3737 or SUNCOM 278-3737

Web Address: <http://www.flcourts.org/>

**There are no specific compliance requirements for this project.
Go here for more information.**

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CFSA Number: 22.002

State Project Title: NEIGHBORHOOD JUSTICE CENTER

Agency: State Court System

Program: Trial Courts

Budget Entity: Court Operations - Circuit Courts

Specific Appropriation: 2713

Authorization: General Appropriations Act

Objectives: To provide funding for the Neighborhood Justice Center in Leon County.

Types Of Assistance: Grants

Applicant Type: Local Government

Restrictions: Funding is limited to Leon County for matching local and federal funds secured to provide residents, businesses, and institutions in the Frenchtown and Southside areas of Tallahassee with access to legal, problem-solving, and dispute resolution services through the Neighborhood Justice Center.

Procedures: Not applicable.

Other: Leon County enters into a written Grant-in-Aid Agreement with the Office of the State Courts Administrator which provides, in part, that services will be according to the service plan and goals.

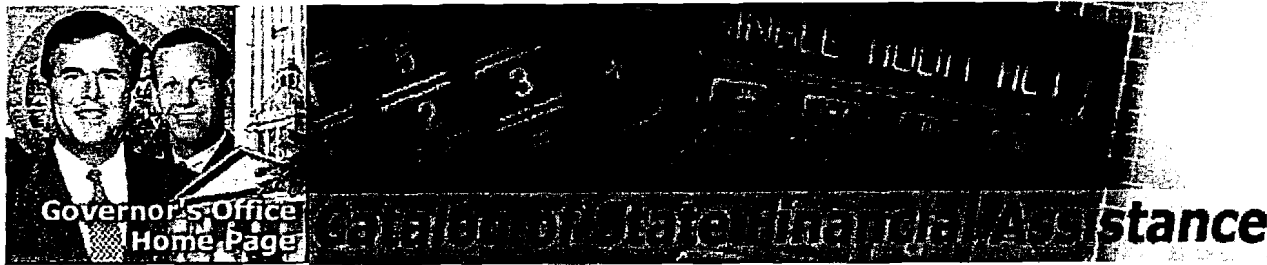
Information Contact: Office of the State Courts Administrator, Finance and Accounting, 500 South Duval Street, Tallahassee, FL 32399
 Telephone: (850)488-3737 or SUNCOM 278-3737

Web Address: <http://www.flcourts.org/>

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CFSA Number: 22.003

State Project Title: COUNTY ARTICLE V TRUST FUND

Agency: State Court System

Program: Trial Courts

Budget Entity: Article V Trust Fund

Specific Appropriation: 2670D

Authorization: Section 25.402, Florida Statutes

Objectives: To compensate counties for the costs they incur under "Article V" of the STATE CONSTITUTION in operating the state courts system, including the costs they incur in providing and maintaining court facilities.

Types Of Assistance: Grants

Applicant Type: Local Government

Restrictions: Funds paid to counties with populations less than 75,000 shall be used, in priority order, for: consulting or architectural studies related to the improvement of courthouse facilities; improving court facilities to ensure compliance with the Americans with Disabilities Act and other federal or state requirements; other renovations in court facilities; improvements in court security; and expert witness fees in criminal cases, court reporting and transcribing costs in criminal cases, and costs associated with the appointment of special public defenders. Funds paid to counties with populations exceeding 74,999 shall be used for costs paid by the county for expert witness fees in criminal cases, court reporting and transcribing costs in criminal cases, and costs associated with the appointment of special public defenders.

Procedures: Not applicable.

Other: Each county enters into a written Grant-in-Aid Agreement with the Office of the State Courts Administrator which provides, in part, that the county submit a detailed written plan for use of grant funds prior to the release of funds.

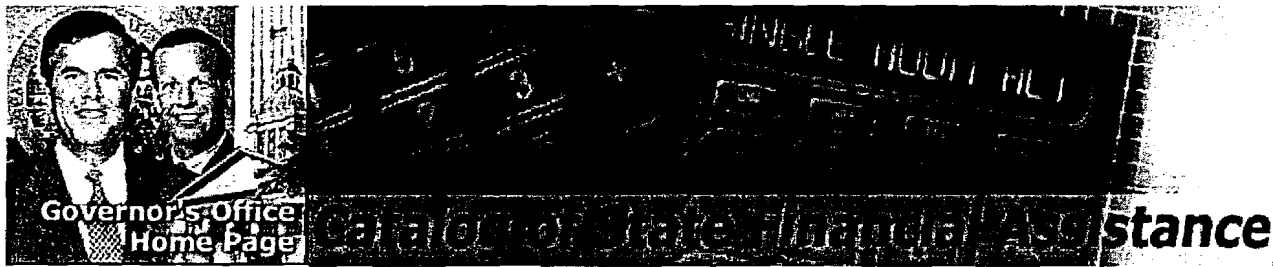
Information Contact: Office of the State Courts Administrator, Finance and Accounting, 500 South Duval Street, Tallahassee, FL 32399
Telephone: (850)488-3737 or SUNCOM 278-3737

Web Address: <http://www.flcourts.org/>

**There are no specific compliance requirements for this project.
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CFSA Number: 22.004

State Project Title: SMALL COUNTY COURTHOUSE FACILITIES

Agency: State Court System

Program: Administered Funds - Judicial

Budget Entity: Small County Courthouse Facilities

Specific Appropriation: 2670E

Authorization: Section 25.402, Florida Statutes

Objectives: To provide funding for the improvement of county courthouse facilities of small counties.

Types Of Assistance: Grants

Applicant Type: Local Government

Restrictions: The General Appropriations Act provides that funds are to be used for consulting or architectural studies related to the improvement of courthouse facilities; improving court facilities to assure compliance with the Americans with Disabilities Act and other federal and state requirements; other renovations in court facilities; improvements in court security; costs paid by the county pursuant to Sections 27.006, 34.171, or 43.28, Florida Statutes; and any other court-ordered improvements.

Procedures: Not applicable.

Other: Each county enters into a written Grant-in-Aid Agreement with the Office of the State Courts Administrator which provides, in part, that the county submit a detailed written plan for use of grant funds prior to the release of funds.

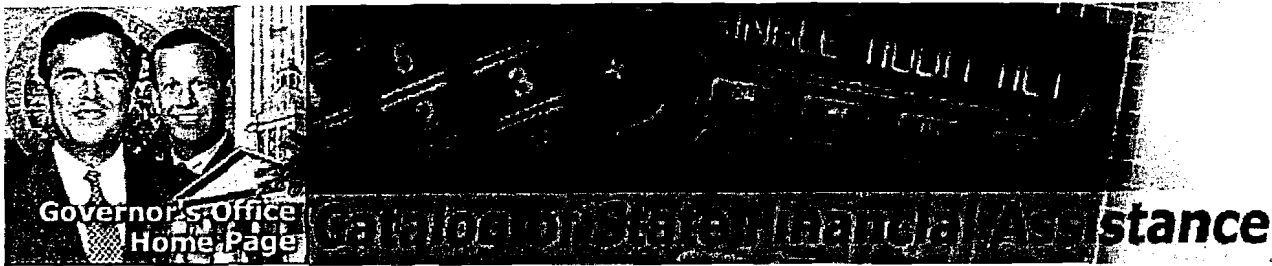
Information Contact: Office of the State Courts Administrator, Finance and Accounting, 500 South Duval Street, Tallahassee, FL 32399
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Web Address: <http://www.flcourts.org/>

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CFSA Number: 22.005

State Project Title: FAMILY COURTS

Agency: State Court System

Program: Trial Courts

Budget Entity: Court Operations - Circuit Courts

Specific Appropriation: 2715

Authorization: Section 25.388, Florida Statutes

Objectives: To provide family court services in the Second Judicial Circuit.

Types Of Assistance: Grants

Applicant Type: Local Government

Restrictions: Funding is limited to the Second Judicial Circuit.

Procedures: Not applicable.

Other: Leon County enters into a written Grant-in-Aid Agreement with the Office of the State Courts Administrator which provides, in part, that the County submit a detailed written plan for use of grant funds prior to the release of funds.

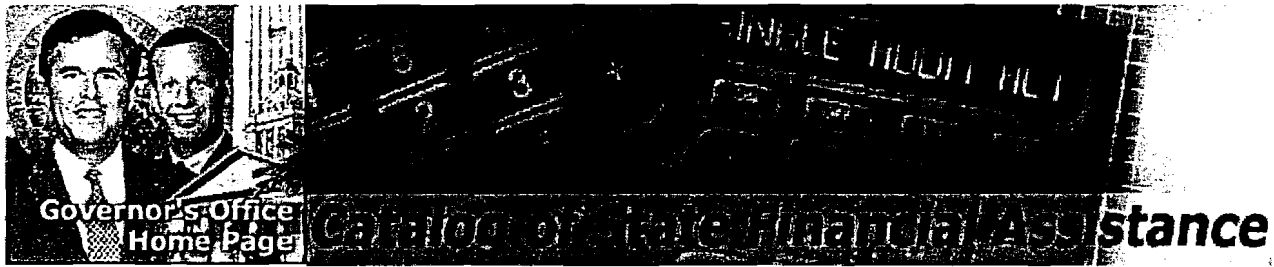
Information Contact: Office of the State Courts Administrator, Finance and Accounting, 500 South Duval Street, Tallahassee, FL 32399
 Telephone: (850)488-3737 or SUNCOM 278-3737

Web Address: <http://www.flcourts.org/>

**There are no specific compliance requirements for this project.
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CFSA Number: 22.006

State Project Title: COURT REPORTER SERVICES

Agency: State Court System

Program: Trial Courts

Budget Entity: Court Operations - Circuit Courts

Specific Appropriation: 2718

Authorization: Section 27.006, Florida Statutes

Objectives: To defray the costs of reporting depositions and court proceedings that are required by law to be covered at public expense.

Types Of Assistance: Grants

Applicant Type: Local Government

Restrictions: The General Appropriations Act provides that funds are to be distributed to the counties using a pro-rata distribution based on the prior fiscal year felony filings per county. Funds necessary to pay the cost of reporting is to be supplemented by the counties as necessary to provide for competent reporters.

Procedures: Not applicable.

Other: The county is to expend the grant moneys in a manner consistent with the Circuit Court's Reporting Plan.

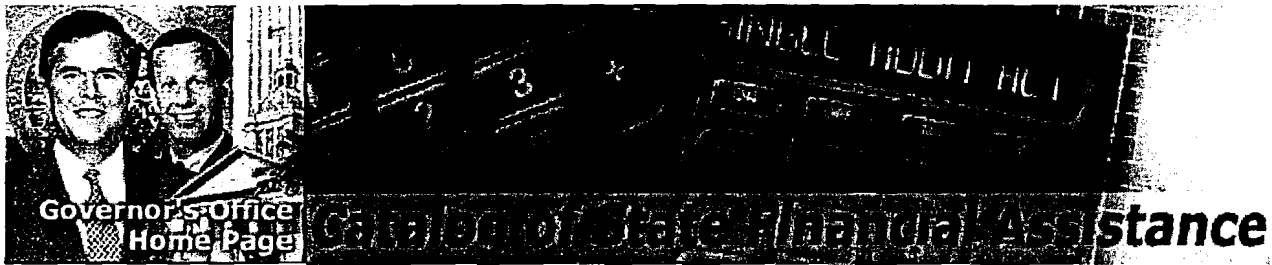
Information Contact: Office of the State Courts Administrator, Finance and Accounting, 500 South Duval Street, Tallahassee, FL 32399
Telephone: (850)488-3737 or SUNCOM 278-3737

Web Address: <http://www.flcourts.org/>

There are no specific compliance requirements for this project. Go here for more information.

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CFSA Number: 22.010

State Project Title: PLANT CITY SATELLITE CENTER

Agency: State Court System

Program: Trial Courts

Budget Entity: Court Operations - Circuit Courts

Specific Appropriation: 2718A

Authorization: General Appropriations Act

Objectives: To provide funding for a domestic violence center.

Types Of Assistance: Direct Appropriation

Applicant Type: Nonprofit

Restrictions: Funding is limited by proviso to the Spring of Tampa Bay for the construction of the Plant City Satellite Center.

Procedures: Not applicable.

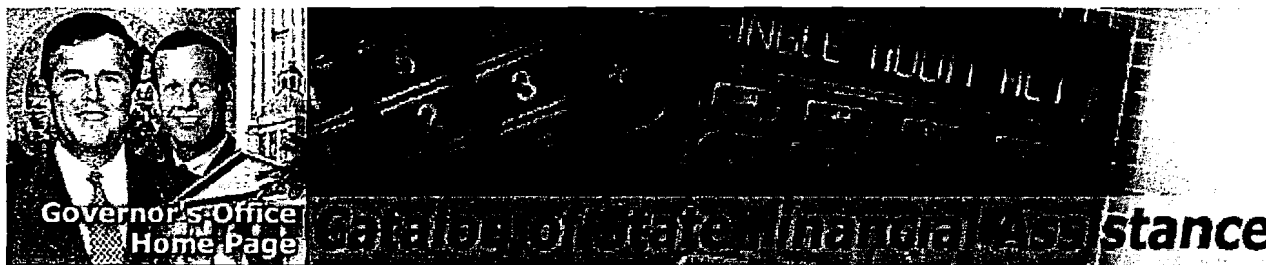
Information Contact: Office of the State Courts Administrator, Finance and Accounting,
500 South Duval Street, Tallahassee, FL 32399
Telephone: (850)488-3737 or SUNCOM 278-3737

Web Address: <http://www.flcourts.org/>
<http://www.thespring.org/>

**There are no specific compliance requirements for this project.
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CFSA Number: 22.011

State Project Title: COURT SYSTEM SERVICES FOR CHILDREN AND YOUTH

Agency: State Court System

Program: Trial Courts

Budget Entity: Court Operations - Circuit Courts

Specific Appropriation: 2714

Authorization: General Appropriations Act.

Objectives: To fund the Voices of Children Foundation, Inc., for the Early Child Representation Program in Dade County.

Types Of Assistance: Direct Appropriation

Applicant Type: Nonprofit

Restrictions: Funding is limited to the Voices of Children Foundation, Inc., a Florida nonprofit entity.

Procedures: Not applicable.

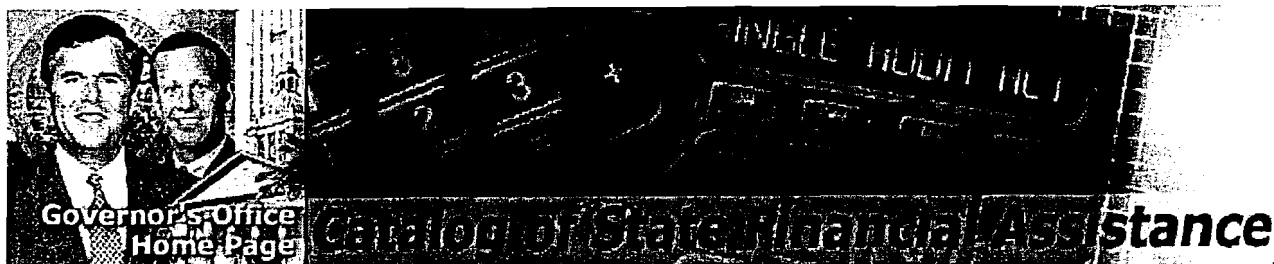
Information Contact: Office of the State Courts Administrator, Finance and Accounting,
500 South Duval Street, Tallahassee, FL 32399
Telephone: (850)488-3737 or SUNCOM 278-3737

Web Address: <http://www.flcourts.org/>
<http://www.voicesgal.org/>

There are no specific compliance requirements for this project.
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CFSA Number: 22.012

State Project Title: COURT SYSTEM TECHNOLOGY IMPROVEMENTS

Agency: State Court System

Program: Trial Courts

Budget Entity: Court Operations - Circuit Courts

Authorization: General Appropriations Act

Objectives: To fund the local area networking technology needs in the Eleventh Judicial Circuit.

Types Of Assistance: Direct Appropriation

Applicant Type: Local Government

Restrictions: Funding is limited to local area networking technology needs in the Eleventh Judicial Circuit.

Procedures: Not applicable.

Information Contact: Office of the State Courts Administrator, Finance and Accounting, 500 South Duval Street, Tallahassee, FL 32399
Telephone: (850)488-3737 or SUNCOM 278-3737

Web Address: <http://www.flcourts.org/>

**There are no specific compliance requirements for this project.
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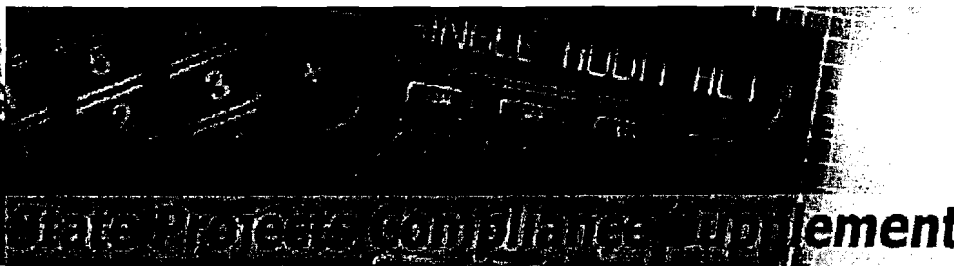
**RULES OF THE
AUDITOR GENERAL**



CHAPTER 10.600

**AUDITS OF
STATE GRANTS AND AIDS APPROPRIATIONS
UNDER SECTION 216.349, FLORIDA STATUTES**

EFFECTIVE 9-30-99



Florida Single Audit Act


Catalog of State Financial Assistance

State Projects Compliance Supplement

Rules of the Executive Office of the Governor

Section 215.97, Florida Statutes, Florida Single Audit Act

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PART ONE: BACKGROUND, APPLICABILITY, AND OVERVIEW | PART TWO: MATRIX OF COMPLIANCE REQUIREMENTS | PART THREE: COMPLIANCE REQUIREMENTS | PART FOUR: STATE PROJECT COMPLIANCE REQUIREMENTS | PART FIVE: INTERNAL CONTROLS | PART SIX: GUIDANCE FOR AUDITING PROJECTS NOT INCLUDED IN THE COMPLIANCE SUPPLEMENT | APPENDIX A: LIST OF CHANGES

PART THREE - Compliance Requirements

Activities Allowed or Unallowed | Allowable Costs | Cash Management | Eligibility | Equipment and Real Property Management | Matching | Period of Availability of State Funds | Reporting | Subrecipient Monitoring | Special Tests and Provisions

- [Downloadable Compliance Requirements in Word Format](#)
- [Downloadable Compliance Requirements in pdf Format](#)

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The objectives of most compliance requirements for state projects are generic in nature. For example, many projects have eligibility requirements for individuals or organizations. While the criteria for determining eligibility vary by project, the objective of the compliance requirement that only eligible individuals or organizations participate is consistent across all state projects.

Rather than repeat these compliance requirements, audit objectives, and suggested audit procedures for each of the projects contained in Part Four - State Project Compliance Requirements, they are provided once in Part Three. For each project in the Compliance Supplement, Part Four contains additional information about the compliance requirements that arise from laws and rules applicable to each project, including requirements specific to each project that should be tested using the guidance in Part Three.

Auditors shall consider the compliance requirements and related audit objectives in Parts Three and Four in every audit of nonstate entities required by the Florida Single Audit Act. In making a determination not to test a compliance requirement, the auditor must conclude that the requirement either does not apply to the particular nonstate entity, or that noncompliance with the requirement could not have a material effect on a major project. The descriptions of compliance requirements in Parts Three and Four are generally summaries of the actual compliance requirements. The auditor should refer to the referenced laws and rules for complete compliance requirements.

ATTACHMENT C

The suggested audit procedures are provided to assist auditors in planning and performing tests of nonstate entity compliance with the requirements of state projects. Auditor judgment will be necessary to determine whether the suggested audit procedures are sufficient to achieve the stated audit objective and whether additional or alternative audit procedures are needed.

Because of the diversity of systems in place among nonstate entities, Part Three does not include suggested audit procedures to test internal control. The auditor must determine appropriate procedures to test internal control on a case-by-case basis considering factors such as the nonstate entity's internal control, the compliance requirements, the audit objectives for compliance, the auditor's assessment of control risk, and the audit requirement to test internal controls as prescribed in Section 215.97(8), Florida Statutes. However, Part Five - Internal Controls, provides the objectives of internal controls and certain characteristics of internal control that, when present and operating effectively, may ensure compliance with the requirements enumerated in Parts Three and Four.

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A. Activities Allowed or Unallowed

Compliance Requirements

This compliance requirement specifies the activities that can or cannot be funded under a specific project. The specific requirements for activities allowed or disallowed are unique to each state project and are found in the laws, rules, and the provisions of contracts or grant agreements. For projects listed in the Compliance Supplement, these specific requirements are in Part Four.

Audit Objectives

Determine whether state financial assistance was expended only for allowable activities.

Suggested Audit Procedures

1. Identify the types of activities that are either specifically allowed or prohibited by the laws, rules, and the provisions of contracts or grant agreements pertaining to the project.
2. When allowability is determined based upon summary level data, perform procedures to verify that:
 - a. Activities were allowable.
 - b. Individual transactions were properly classified and accumulated into the activity total.

3. When allowability is determined based upon individual transactions, select a sample of transactions and perform procedures to verify that the transaction was for an allowable activity.
4. The auditor should be alert for transfers of funds from project accounts that may have been used to fund unallowable activities.

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B. Allowable Costs

Compliance Requirements

Entities are prohibited from using grant funds for lobbying the legislature. (*Section 216.347, Florida Statutes*). Also, restrictions of expenditures are summarized in the Voucher Processing Handbook of the Department of Banking and Finance. Other specific requirements for allowable costs are unique to each state project and are found in the laws, rules, and the provisions of contracts or grant agreements pertaining to the project. For projects listed in the Compliance Supplement, these specific requirements are in Part Four.

Audit Objectives

Determine whether expenditures of state financial assistance were for allowable costs.

Suggested Audit Procedures

1. Identify the types of costs that are either specifically allowed or prohibited by the laws, rules, and provisions of contracts or grant agreements pertaining to the project.
2. Select a sample of transactions and perform procedures to verify that the transactions were for an allowable cost and not for lobbying the legislature or other prohibited uses.

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C. Cash Management

Compliance Requirements

State agencies which are expressly authorized by law to make advances for project startup or contracted services in total or periodically, shall limit such advances to other governmental entities and nonprofit entities. The amount to be advanced may not exceed the expected cash needs of the recipient within the initial 3 months. Thereafter disbursements are to be made only on a reimbursement basis. The Comptroller, after consultation with the

appropriations committee, may advance funds beyond a 3-month requirement if it is determined to be consistent with the intent of the approved operating budget. Any agreement that provides for advances may contain a clause that permits the recipient to temporarily invest the proceeds, provided that any interest income either be returned to the agency or applied against the agency's obligation to the pay the contract amount. (*Section 216.181, Florida Statutes*) Specific cash management requirements unique to a state project may be found in the laws, rules, and the provisions of contracts or grant agreements pertaining to the project. For projects listed in the Compliance Supplement, these specific requirements are in Part Four.

Audit Objectives

1. Determine that cash management procedures are in accordance with Section 216.181, Florida Statutes, and other laws, rules, and the provisions of contracts or grant agreements pertaining to the state project.
2. Determine that interest income, when allowable, is correctly recorded and returned to the state agency or applied against the contract or grant agreement.

Suggested Audit Procedures

1. Review reimbursement requests and trace to supporting documentation. Ensure that costs for which reimbursement was requested were paid prior to the date of the reimbursement request.
2. Determine whether any interest income was owed to the state agency and either remitted to the agency or applied against amounts owed by the state agency.

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D. Eligibility

Compliance Requirements

This compliance requirement specifies the criteria for determining the beneficiaries (individuals or groups of individuals), or the subrecipients that can participate in the project and the amounts for which they qualify. The specific requirements for eligibility are unique to each state project and are found in the laws, rules, and the provisions of contracts or grant agreements pertaining to the project. For projects listed in the Compliance Supplement, these specific requirements are in Part Four.

Audit Objectives

1. Determine whether required eligibility determinations were made and that only eligible beneficiaries (individuals or

groups of individuals), participated in the project.

2. Determine that subawards were made only to eligible subrecipients.
3. Determine that amounts provided to, or on behalf of, eligible beneficiaries and subrecipients were calculated in accordance with project requirements.

Suggested Audit Procedures

1. Eligibility for Beneficiaries:
 - a. For state projects with large numbers of people receiving benefits, the nonstate entity may use a computer system for processing individual eligibility determinations and delivery of benefits. In such cases the auditor should perform audit procedures relative to any computer systems used for determining eligibility as may be necessary to support the opinion on compliance.
 - b. Perform audit procedures to ascertain if the nonstate entity's records/database includes all individuals or groups of individuals receiving benefits during the audit period.
 - c. Perform tests to determine whether: the nonstate entity performed the required eligibility determination and the individual or group of individuals was determined to be eligible; benefits were calculated correctly and in compliance with requirements of the project; and benefits were discontinued when the period of eligibility ended.
2. Eligibility for Subrecipients
 - a. If the determination of eligibility is based upon an approved application or plan, obtain a copy of this document and identify the applicable eligibility requirements.
 - b. Select a sample of the awards to subrecipients and perform procedures to verify that the subrecipients were eligible and amounts awarded were within funding limits.

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E. Equipment and Real Property Management

Compliance Requirements

This requirement specifies the use, management, and disposition of

equipment and real property acquired with state financial assistance.

If compliance with Section 216.348, Florida Statutes, is required by the appropriations bill, the nonprofit entity must execute a written agreement with the state agency pursuant to the following:

The nonprofit entity that acquires real property with the grant, or that owns real property upon which an improvement is being constructed, renovated, altered, modified, or maintained with the grant, must execute, deliver and record in the county in which the subject property is located an agreement that prohibits the nonprofit entity from selling, transferring, mortgaging, or assigning its interest in the real property during the term of the agreement unless approved by the state agency.

For the nonprofit entity that does not acquire real property or does not own the real property being improved, the agreement shall prohibit the nonprofit entity from selling, transferring, mortgaging, or assigning its interest in the leasehold, improvements, renovations, or personality, unless approved by the agency. Additionally, the nonprofit entity shall execute and deliver a security instrument, financing statement, or other appropriate document securing the interest of the state agency.

All agreements must require the nonprofit entity to continue the operation, maintenance, repair and administration of the property in accordance with the purposes for which the funds were originally appropriated and for the period of time expressly specified by the bill appropriating the grant or, failing to do so, the nonprofit entity must return to the state agency grant funds as specified by law.

All agreements must require that the nonprofit entity adopt an accounting system in compliance with generally accepted accounting principles, which shall provide for a complete record of the use of the grant money.

All agreements must require the nonprofit entity to purchase and maintain insurance on behalf of the directors, officers, and employees of the nonprofit entity against any personal liability or accountability by reason of actions taken while acting within the scope of their authority.

All agreements must require the nonprofit entity to return any portion of the grant money received that is not necessary to the purchase of the land, or to the cost of the improvements, renovations, and personality, for which the grant was awarded

.....

The state agency may require that the nonprofit entity obtain a blanket fidelity bond, in the amount of the grant, which will reimburse the agency in the event that anyone handling the grant money either misappropriates or absconds with the grant moneys.

(Section 216.348, Florida Statutes)

Other requirements for equipment and real property management are unique to each state project and are found in the laws, rules, and the provisions of contracts or grant agreements pertaining to the project. For projects listed in the Compliance Supplement, these specific requirements are in Part Four.

Audit Objectives

1. Determine whether the nonstate entity maintains proper records for equipment and adequately safeguards and maintains equipment.
2. Determine whether disposition of any equipment or real property acquired under state awards is in accordance with laws, rules, and the provisions of contracts and grant agreements.
3. Determine whether the nonprofit entity receiving grant funds was subject to and complied with the requirements of Section 216.348, Florida Statutes.

Suggested Audit Procedures

1. Determine the population of equipment and real property acquisitions made with the state financial assistance.
2. Review any physical inventory records and determine whether any differences between physical inventory and equipment records were resolved. Physically inspect a sample of equipment identified as acquired with state financial assistance.
3. Select a sample of equipment transactions and test for compliance with laws, rules, and the provisions of contracts or grant agreements.
4. Determine whether the nonstate entity disposed of equipment or real property acquired with state financial assistance in accordance with laws, rule, and provisions of contracts or grant agreements pertaining to the project.
5. For a nonprofit entity subject to Section 216.348, Florida Statutes, determine the following:
 - a. That the nonprofit entity that acquired real property with the grant, or that owned real property upon which

an improvement was being constructed, renovated, altered, modified, or maintained with the grant, executed, delivered and recorded in the county in which the subject property was located an agreement that prohibited the nonprofit entity from selling, transferring, mortgaging, or assigning its interest in the real property during the term of the agreement unless approved by the agency.

- b. That the nonprofit entity that did not acquire real property or did not own the real property being improved, executed and delivered a security instrument, financing statement, or other appropriate document securing the interest of the state agency. (Refer to Chapter 679, Florida Statutes, Uniform Commercial Code regarding the filing and perfecting of a security instrument.)
- c. That the nonprofit entity continued the operation, maintenance, repair and administration of the property in accordance with the purposes for which the funds were originally appropriated and for the period of time expressly specified by the bill appropriating the grant or, if failing to do so, returned to the state agency grant funds as specified by law.
- d. That the nonprofit entity adopted an accounting system in compliance with generally accepted accounting principles, which provided for a complete record of the use of the grant money.
- e. That the nonprofit entity purchased and maintained insurance on behalf of the directors, officers, and employees of the nonprofit entity against any personal liability or accountability by reason of actions taken while acting within the scope of their authority.
- f. That the nonprofit entity returned any portion of the grant money received that was not necessary to the purchase of the land, or to the cost of the improvements, renovations, and personality, for which the grant was awarded.
- g. That, if required by the state agency, the nonprofit entity obtained a blanket fidelity bond, in the amount of the grant.
- h. That the nonprofit entity complied with any other requirements specified by the state agency in the agreement.

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F. Matching

Compliance Requirements

This requirement specifies the acceptable contributions of a stated amount or percentage to match state awards. Matching may be in the form of allowable costs incurred or in-kind contributions. The specific requirements for matching are unique to each state project and are found in the laws, rules, and the provisions of contracts or grant agreements pertaining to the project. For projects listed in the Compliance Supplement, these specific requirements are in Part Four.

Audit Objectives

Determine whether the minimum amount or percentage of contributions or matching funds was provided.

Suggested Audit Procedures

1. Perform tests to verify that the required matching contributions were met.
2. Ascertain the sources of matching contributions and perform tests to verify that they were from an allowable source.
3. Test records to corroborate that the values placed on in-kind contributions are in accordance with laws, rules, and provisions of the contract or grant agreement pertaining to the project.

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G. Period of Availability of State Funds

Compliance Requirements

This requirement specifies the time period during which the nonstate entity may use the state financial assistance. The specific requirements for the availability of funds are unique to each state project and are found in the laws, rules, and the provisions of contracts or grant agreements pertaining to the project. For projects listed in the Compliance Supplement, these specific requirements are in Part Four.

Audit Objectives

Determine whether state funds were obligated within the period of availability and obligations were liquidated within the required time period.

Suggested Audit Procedures

1. Review laws, rules, and contracts or grant documents pertaining to the project, determine any award-specific requirements related to the period of availability, and

document the availability period.

2. Test a sample of transactions that were charged to the state project after the end of the period of availability and verify that the underlying obligations occurred within the period of availability.
3. Test a sample of transactions that were charged to the state project during the period of availability and verify that the underlying obligations occurred within the period of availability.

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H. Reporting

Compliance Requirements

This requirement specifies the type(s) of financial, performance, and special reporting to be prepared by the nonstate entity as a result of receiving state financial assistance. The specific requirements for reporting are unique to each state project and are found in the laws, rules, and the provisions of contracts or grant agreements pertaining to the project. For projects listed in the Compliance Supplement, these specific requirements are in Part Four.

Audit Objectives

Determine whether required reports include all activity of the reporting period, are supported by applicable accounting or performance records, and are fairly presented in accordance with project requirements.

Suggested Audit Procedures

1. Review award documents and rules pertaining to the project and determine any award-specific reporting requirements.
2. Perform analytical procedures on reported amounts, ascertaining the reason for any unexpected differences.
3. Select a sample of reports and test specified line items for accuracy and completeness.

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I. Subrecipient Monitoring

Compliance Requirements

Nonstate entities that provide state financial assistance to a subrecipient shall: provide to a subrecipient information needed by

the subrecipient to comply with the requirements of the Florida Single Audit Act; review subrecipient audit reports, including management letters, to the extent necessary to determine whether timely and appropriate corrective action has been taken; perform such other procedures as specified in the terms and conditions of the written agreement with the state agency including any required monitoring of the subrecipient's use of state financial assistance through site visits, limited scope audits, or other specified procedures; and require that the subrecipient provide access to its records to the nonstate entity's independent auditor, the state awarding agency, the Comptroller, and the Auditor General. *(Section 215.97, Florida Statutes)* For projects listed in the Compliance Supplement, other requirements are provided in Part Four.

Audit Objectives

1. Determine whether award information and compliance requirements were identified in award documents to subrecipients.
2. Determine whether the nonstate entity identified all applicable subrecipient audits and monitored the receipt thereof.
3. Determine whether subrecipient audits, including management letters, were reviewed.
4. Determine whether specific requirements regarding subrecipients addressed in the recipient's agreement with the state agency, including any required monitoring of the subrecipient's use of state financial assistance through site visits, limited scope audits, or other specified procedures, were met.
5. Determine whether subrecipient agreements required that access to records be provided as required by law.

Suggested Audit Procedures

1. Review award documents to ascertain if the nonstate entity made subrecipients aware of information and requirements, including the required access to records.
2. Verify that the nonstate entity had a system in place to monitor the receipt of audit reports from subrecipients required to have a state single audit, including follow-up procedures when required audits were not made or were made but not in accordance with Section 215.97, Florida Statutes.
3. Verify that the nonstate entity reviewed subrecipient audits, including management letters, to determine whether timely and appropriate corrective action was taken with respect to audit findings and recommendations pertaining to the state financial assistance provided.

4. Determine whether other procedures specified in the terms and conditions of the written agreement with the state agency, including any required monitoring through on-site visits, limited scope audits, or other procedures, have been performed.

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J. Special Tests and Provisions

Compliance Requirements

The specific requirements for Special Tests and Provisions are unique to each state project and are found in the laws, regulations, and the provisions of contracts or grant agreements pertaining to the project. For projects listed in the Supplement, the compliance requirements, audit objectives, and suggested audit procedures for Special Tests and Provisions are in Part Four, State Projects Compliance Requirements. For projects not listed in this supplement, the auditor shall review referenced laws, rules, and the project's contracts or grant agreements to identify the compliance requirements and develop the audit objectives and audit procedures for Special Test and Provisions which could have a direct and material effect on a major project. The auditor should also inquire of the nonstate entity to help identify and understand any Special Tests and Provisions.

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