



# Florida Single Audit Act

## *Training Materials*

**Presented by**  
**Florida Department of Financial Services**

# Exercise #1 – State Project Determination Checklist

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## The 2009 Florida Statutes

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**381.989 Health Education Centers.** -- The Department of Human Services, in cooperation with state-approved medical schools, shall organize health education centers in order to increase access to health care services by low-income persons who are medically underserved. These centers shall provide primary care medical services to low-income communities and serve as a catalyst for training and recruitment of health care professionals through increased opportunities for clinical training in medically underserved areas.

(1) Definitions:

(a) "Service Area" means a geographic area, as defined by the department, concentrated in low-income, medically underserved communities, in which a designated health education center, in coordination with community-based health care providers, shall provide primary care services and clinical training;

(b) "State Approved Medical Schools" means the medical schools responsible for operating the five health education centers located within the following public universities: University of Florida and the University of Central Florida; and the following private institutions: Jacksonville University, University of Miami, and Lee University.

(2) The department shall:

(a) Contract with the five state-approved medical schools to operate health education centers;

(b) Divide the state into service areas and designate each health education center to a specific service area, where services shall be provided to the communities located therein;

(c) Use up to 5 percent of annual appropriation on advertising education and training opportunities available to medical students and health care practitioners through the program; and

(d) Use current community resources such as county health departments, federally funded primary care centers, or other community-based medical sites for training medical students, interns, and residents.

(3) State-approved medical schools, in cooperation with the department, shall:

(a) Operate health education centers;

(b) Coordinate the provision of primary care services to low-income person in designated service areas;

(c) Provide clinical education, training, and supervision to medical students, interns, and residents;

(d) Develop and implement activities related to health professional training, recruitment, and retention; and

(e) Conduct outreach activities designed to recruit college students to enter a medical field of study.

(4) The department shall make every effort to assure that participating medical schools do not discriminate among enrollees with respect to age, race, sex, or health status. However, such schools may target high-risk medically needy population groups.

(5) Health education centers shall not use more than 10 percent of the State funds for administrative costs related to the program. No State funds shall be used to purchase equipment or real property.

History. -- ch. 2006-255.
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# FLORIDA SINGLE AUDIT ACT STATE PROJECT DETERMINATION CHECKLIST

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

This checklist must be used by State agencies to evaluate the applicability of the Florida Single Audit Act (FSAA) to a state program<sup>1</sup> for inclusion in the Catalog of State Financial Assistance (CSFA).

<sup>1</sup> A state program is defined as a set of special purpose activities undertaken to realize identifiable goals and objectives in order to achieve a State agency's mission and legislative intent requiring accountability for State resources.

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

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

A State Project is a state program that provides state financial assistance to a non-state organization and must be assigned a CSFA number.

State Agency: Department of Human Services

Title/Name of State Program: Health Education Center Program (HECP)

Authorizing Statute/Legislative Proviso: Section 381.989, Florida Statutes

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

Is the state program supported by:

**Yes**   **No**

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

**Complete the applicable sections below for each yes response above.**

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

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

**Yes**   **No**

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

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

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

If Question 4 above is **yes**, answer the following:

**Yes**   **No**

- Are any of the State resources provided to a non-state organization?

If **no**, the state program **is not** a State Project and should not be included in the CSFA.

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

**Yes**   **No**

- \_\_\_ \_\_\_ A. Does the state program establish programmatic objectives, which must be met by the non-state organization in order for it to receive State resources? (e.g. legislative intent, programmatic outcomes/goals, or are related to the Agency's mission)
- \_\_\_ \_\_\_ B. Does the state program provide resources to enhance or support the operations or programs of a non-state organization?
- \_\_\_ \_\_\_ C. Does the state program provide resources to a non-state organization for providing a program service? (i.e. Are the services provided by the non-state organization consistent with the programmatic objectives?)
- \_\_\_ \_\_\_ D. Does the state program contain specific laws, guidelines or regulations regarding allowable program expenditures?

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

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

**(Check one)**      A State Project: \_\_\_\_\_      Not a State Project: \_\_\_\_\_

**Comments:**

**Completed By: (Program Personnel)**

Print Name: \_\_\_\_\_      Phone Number: \_\_\_\_\_

Title: \_\_\_\_\_

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

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

Print Name of Reviewer: \_\_\_\_\_      Phone Number: \_\_\_\_\_

Title: \_\_\_\_\_

Signature of Reviewer: \_\_\_\_\_      Date: \_\_\_\_\_

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

Print Name of Reviewer: \_\_\_\_\_      Phone Number: \_\_\_\_\_

Title: \_\_\_\_\_

Signature of Reviewer: \_\_\_\_\_      Date: \_\_\_\_\_

**Office of Inspector General Receipt:**

Print Name of Receiver: \_\_\_\_\_      Phone Number: \_\_\_\_\_

Title: \_\_\_\_\_

Signature of Receiver: \_\_\_\_\_      Date: \_\_\_\_\_

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

## **Exercise #2 – Recipient vs. Vendor Determination Checklist**

CSFA No. 25.002

Contract # FHCCV9

### **SOUTH FLORIDA ADVERTISING, INC. HEALTH EDUCATION CENTER PROGRAM (HECP)**

#### **I. GENERAL DESCRIPTION:**

The purpose of this contract is for South Florida Advertising, Inc. (“Provider”) to provide promotional materials for the department’s HECP advertising campaign, which is designed to increase public awareness of the various scholarships, internships and continuing education opportunities available to health professionals and medical students. The advertising materials will promote the program throughout the region in order to increase participation in the HEC training initiatives.

#### **II. SCOPE OF SERVICES**

A. The Provider shall provide the department the following advertising services:

1. Strategic planning and market research for the advertising campaigns designed to help the department achieve its’ specified levels of program participation;
2. Creation of media advertising intended for placement in a variety of different media outlets;
3. Provide multi-lingual advertising campaigns, as necessary.

B. The Provider shall design and produce the following advertising deliverables:

1. Two (2) different 30-second television ads;
2. Two (2) separate newspaper ads, 50 square inches in size, promoting the continuing education courses available to health care practitioners.
3. Five (5) different ads placed in medical journals.
4. Production 300 posters and flyers to local health clinics, hospitals, and medical schools.

C. Department Responsibilities

The department shall furnish the Provider with the general content to be used in the advertising materials, which shall include program timeframes, scholarship information, eligibility requirements, information on the various training and education courses available, and pre-approved department logos and slogans. The department shall also supply information on the targeted audience and demographics of the geographic areas in which the department intends to distribute the promotional materials.

D. Advertising Guidelines: Advertising and promotional materials must adhere to the following rules:

1. Advertising will not contain or imply lewd or indecent language, images, or actions.
2. Advertising will not degrade the image or status of persons of any ethnic, minority, religious group or protected class.
3. Advertising will appropriately recognize diversity in both audience and media.

#### **III. TERMS OF PAYMENT**

A. This is a fixed-price contract. The Provider shall submit a request for payment and must include an invoice. Upon the department’s inspection and acknowledgement of receipt of all contract deliverables as listed in II.B., the Provider shall receive a lump sum payment in the amount of \$500,000.00. The department may withhold a percentage of the payment in the event that all contract deliverables have not been fully completed.

**LEE UNIVERSITY, KNIGHT SCHOOL OF MEDICINE  
HEALTH EDUCATION CENTER PROGRAM (HECP)**

**I. PROGRAM SERVICES**

**A. Service Description:** Lee University (“Provider”) shall operate the Health Education Center (HEC) in the specified service areas. The provider is responsible for providing clinical training opportunities to medical students and health care professionals in order to recruit and/or retain providers to areas of need. Provider shall implement strategies and offer financial incentives to encourage residents and medical students to practice in low-income and medically underserved communities upon completion of their formal training programs. Clinical training and assistance meeting medical licensure requirements shall also be provided to health care professionals.

**B. Service Areas:** The Provider’s service area includes the following counties: Miami-Dade and Monroe.

**C. Local Match:** The Provider must match 20 percent of the total contract award with in-kind services from local health care providers located within the designated service area. In-kind services used to meet the match must be documented and included in the quarterly requests for payment.

**II. SCOPE OF SERVICES**

**A. Program Activities**

**1. Continuing Professional Education:** Assist health care practitioners in meeting licensure requirements and increasing participants’ skills and knowledge on health care topics. Two HEC-sponsored seminars and programming shall be conducted quarterly on the following topics:

- Emerging Infectious Diseases, such as SARS and West Nile
- Mental Health and Substance Abuse
- Diabetes Treatment and Self Management

**2. Medical Student Scholarships**

- a. Family Medicine Clerkship:** Provides a \$5,000 scholarship for tuition costs to five (5) third-year medical students. Participants will spend 20 hours per week for 10 weeks of the academic year training at low-income HEC-affiliated sites in Miami-Dade and Monroe Counties.
- b. Clinical Skills I & II:** Provides a \$3,000 scholarship to ten (10) first and second year medical students for tuition costs. Students will complete 100 hours of on-the-job training at local health clinics.
- c. Clinical Training in the Community:** Provides \$2,500 scholarship to fifteen (15) minority and disadvantaged medical students. Students will deliver medical services in the community through special projects, such as health screening events and health fairs, under the direction of HEC medical instructors.

**3. Paid Internships:** Participants will practice in community clinics and hospitals within the service area. HEC shall be responsible for determining eligibility criteria and award amounts for each internship position.

**III. REPORTING REQUIREMENTS**

**A. Documentation:** Provider shall provide the reports listed below and must maintain documentation to support the data reported for training activities and internships, including, but not limited to, participant eligibility, sign-in sheets, certificates of course completion, intern timesheets, and description of quarterly activities. Such documentation shall be made available to the department upon request.

Report	Due Date
Expense Report	Quarterly
Activity Report	Quarterly
Final Activity/Expenditure Report	June 30, 2009

**IV. METHOD OF PAYMENT**

**Contract Payment:** The department shall pay the Provider \$250,000 per quarter in an amount not to exceed \$1,000,000, based upon the receipt and approval of required Activity Report and Expense Report in accordance with all terms and conditions of the contract. Upon completion of the contract period, all unexpended funds or funds expended for unallowable costs must be returned to the department within 30 days.

# FLORIDA SINGLE AUDIT ACT CHECKLIST FOR NON-STATE ORGANIZATIONS - RECIPIENT/SUBRECIPIENT VS. VENDOR DETERMINATION

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

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

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

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

Name of Non-state Organization: \*South Florida Advertising, Inc. / \*\*Lee University

Type of Non-state Organization: \_\_\_\_\_ (For-Profit) \_\_\_\_\_ (Non-Profit)

(i.e. nonprofit, for-profit, local government; if the non-state organization is a local government, please indicate the type of local government – municipality, county commission, constitutional officer, water management district, etc.)

Awarding Agency: Department of Human Services

Title of State Project: Health Education Center Program

Catalog of State Financial Assistance (CSFA) Number: 25.002

Contract/Grant/Agreement Number: \*FHCCV9 / \*\*LUHECR9

## PART A

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

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

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

**PART B**

Recipient/Vendor Relationship Determination:

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

**YES**   **NO**

- 1. Does State law or legislative proviso create the non-state organization to carry out this State Project?
- 2. Is the non-state organization required to provide matching resources not related to a Federal Program?
- 3. Is the non-state organization required to meet or comply with specified State Project requirements in order to receive State resources? (State Project requirements include laws, rules, or guidelines specific to the State Project such as eligibility guidelines, specified types of jobs to be created, donation of specified assets, etc. Specified State Project requirements do not include procurement standards, general guidelines, or general laws/rules.)
- 4. Is the non-state organization required to make State Project decisions, which the State agency would otherwise make? (e.g. determine eligibility, provide case management, etc.)
- 5. Is the non-state organization's performance measured against whether State Project objectives are met? (e.g. number of jobs to be created, number of patients to be seen, number of disadvantaged citizens to be transported, etc. Performance measures may or may not be related to State performance-based budgeting.)

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

**PART C**

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

**(Check one)**   **Recipient/Subrecipient:** \_\_\_\_\_   **Vendor:** \_\_\_\_\_   **Exempt Organization:** \_\_\_\_\_

**Comments:**

**Print Name:** \_\_\_\_\_

**Telephone Number:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Signature:** \_\_\_\_\_

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

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

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

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

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

## **EXERCISE #3**

### ***State Projects Compliance Requirements***

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## **The Emergency Repair Program for Disadvantaged Homeowners**

### **Program Overview**

The Emergency Repair Program for Disadvantaged Homeowners (ERPDH) was established to assist low-income persons, especially the elderly and physically disabled, in making emergency repairs which directly affect their health and safety.

Each recipient as defined in this section means a local governmental entity currently receiving funds from the department to conduct an ERPDH program in one or more counties.

Subrecipient means a local public or private nonprofit agency experienced in emergency repairs or rehabilitation of housing.

Low income persons eligible to receive assistance must have in relation to their family's size an income which is at or below 125 percent of the poverty level as specified annually in the federal Office of Management and Budget Poverty Guidelines. Persons over 60 years of age who are physically disabled shall be given priority in the program.

Each county shall receive a base amount of \$5,000 of the total available funds appropriated by Legislature. The remaining funds shall be divided by the total poverty population of the state, and this quotient shall be multiplied by each county's share of the poverty population. Both this amount and the \$5,000 base make up the total ERPDH funds provided to each recipient. Agreements with recipients are renewed annually.

The Recipients shall comply with procurement standards established in Sections 287.057 and 287.058 of the Florida Statutes for subrecipient home repair services and the relevant state and local laws applicable to the procurement of supplies, equipment and services.

Each recipient advertises the program locally and will set a time frame for accepting applications prior to funding being awarded. The applications are reviewed by the recipient's staff to ensure that the eligibility requirements are met and then a list of the applicants is made to determine funding precedence on a first come first served method with priority being given to qualified disabled persons of 60 years old and up. Once funding has been received from the department and a subrecipient has been selected, the units slated for repairs will be inspected to determine the extent of repairs needed as to what can be reasonably be fixed with the amount of funding received. Repair work will be scheduled by the subrecipient with each family and supplies will be provided as needed by the recipient. Completed repairs will be inspected and approved by the recipient and signed off by the owner of the unit before any funds will be reimbursed to the subrecipient.

Allowable activities and expenditures are reflected in the agreement.

## **THE EMERGENCY REPAIR PROGRAM FOR DISADVANTAGED HOMEOWNERS**

This agreement is entered into by and between the State of Florida, Department of \_\_\_\_\_, (hereinafter referred to as the "Department"), and \_\_\_\_\_, (hereinafter referred to as the "Recipient").

### **PERIOD OF AGREEMENT**

This Agreement shall begin upon execution by both parties or August 1, 2006, whichever is later, and shall end on June 30, 2007, unless terminated earlier.

### **RECORD KEEPING**

**A.** All original records pertinent to this Agreement shall be retained by the Recipient for five years following the date of termination of this Agreement or of submission of the final close-out report, whichever is later.

**B.** The Recipient, its employees or agents, including all subcontractors or consultants to be paid from funds provided under this Agreement, shall allow access to its records at reasonable times to the Department, its employees, and agents. "Reasonable" shall be construed according to the circumstances but ordinarily shall mean during normal business hours of 8:00 a.m. to 5:00 p.m., local time, on Monday through Friday. "Agents" shall include, but not be limited to, auditors, or monitors retained by the Department.

### **REPORTS**

**A.** At a minimum, the Recipient shall provide the Department with a monthly financial report and with a close-out report.

**B.** Monthly reports are due to be received by the Department by the tenth (10<sup>th</sup>) day of each month and shall continue to be submitted each month until submission of the administrative close-out report.

**C.** The close-out report is due within 45 days after the termination date of the Agreement or upon completion of the activities contained in this agreement.

### **MONITORING**

**A.** Training and technical assistance shall be provided by the Department within limits of staff time and budget, upon written request by the Recipient and upon a determination by the Department based on the Recipient's needs.

**B.** The Recipient shall allow the Department to carry out monitoring, evaluation and technical assistance and shall ensure the cooperation of its employees and subgrantees during such activities.

### **SUBCONTRACTS**

**A.** If the Recipient subcontracts any or all of the work required under this Agreement, a copy of the executed subcontract must be forwarded to the Department within thirty (30) days after execution of this Agreement. The Recipient agrees to include in the subcontract that (i) the subcontractor is bound by all applicable state and federal laws and regulations, and (ii) the subcontractor shall hold the Department and Recipient harmless against all claims of whatever nature arising out of the subcontractor's performance of work under this Agreement, to the extent allowed and required by law.

### **STATE LOBBYING PROHIBITION**

No funds or other resources received from the Department in connection with this Agreement may be used directly or indirectly to influence legislation or any other official action by the Florida Legislature or any state agency.

## **FUNDING CONSIDERATION**

**A.** This is a performance based cost-reimbursement Agreement. The Recipient shall be reimbursed for costs incurred in the satisfactory performance of work hereunder in an amount not to exceed \$\_\_\_\_\_, subject to the availability of funds. Performance of work must be in accordance with the provisions of Scope of Work. The Recipient will be reimbursed monthly for 10% of the total cost of Materials and Labor less eligible match contributions as an administrative fee for each unit completed. Administration Fee may not exceed 10% of total amount of the agreement.

**B.** Any advance payment under this Agreement is subject to section 216.181(16), Florida Statute. The amount which may be advanced may not exceed the expected cash needs of the Recipient within the first three (3) months, based upon the funds being equally disbursed throughout the contract term. The advance payment funds are to be used for start-up costs for production only.

**C.** If the Recipient is allowed to temporarily invest any advances of funds under this Agreement, any interest income shall either be returned to the Department or be applied against the Department's obligation to pay the contract amount.

**D.** After the initial advance, if any, payment shall be made on a monthly reimbursement basis as needed.

## **SCOPE OF WORK**

In carrying out this Agreement, the Recipient will provide the necessary personnel, materials, services and facilities, except as otherwise provided herein, to carry out the program. The Recipient will be responsible for the following activities:

**A.** Soliciting, identifying and qualifying low-income residents within the Recipient's identified service area with the need and desire for energy conservation assistance. The Recipient will make the services provided for under this contract available to all eligible clients in the counties to be served.

**B.** Providing the Department with documentation and reports as required by this contract as well as other information related to this project as may be specified by the Department.

**C.** Supervising, monitoring and ensuring the quality of all work by staff, volunteers and subcontractors. Providing a final inspection and certification of all work by an employee of the Recipient not directly responsible for the work to evaluate the quality and completeness of the job.

**D.** The Recipient shall provide services to qualifying low-income persons for the purposes stated herein. An eligible dwelling unit is defined as a house or a stationary mobile home that is owned by a qualifying low-income individual or family.

**E.** The following types of units are not eligible for the program:

- (1) Rental units.
- (2) Units under litigation or subject to impending legal action.

**F.** The following activities may be paid for with grant funds or the value of such activities may be accepted as match for the grant:

- (1) Identifying low-income residents, completing work write-ups, and negotiating contract for work to be done on the dwelling;
- (2) Leveraging grant funds and community partnership development;
- (3) Supervising and monitoring contractors and volunteers;

- (4) Coordinating projects with housing assistance agencies and service providers;
- (5) Purchasing instructional or educational materials to train volunteers or staff for this program.
- (6) Purchasing building material, tools, equipment, material and labor.

**G.** The Recipient agrees to limit persons eligible for assistance under this program to those persons who are at or below 125 percent (125%) of the poverty level as specified annually in the federal Office of Management and Budget Poverty Guidelines. The Recipient agrees to establish procedures to ensure that eligible persons over 60 years of age and eligible person who are physically disabled shall be given priority in the program.

**H.** The cost of labor and material for repairs provided under this Agreement shall be at least \$500 per house over the life of the Agreement, and shall average \$2,000 per house.

**I.** Before beginning work on any dwelling, the Recipient shall have:

- (1) Documentation of client income eligibility in accordance with the most recent federally established Poverty Income Guidelines. Client income verification must be conducted within 60 days prior to the date the work begins.
- (2) Documentation of proof of ownership.

**J.** The Recipient must provide a match equal to 20 percent (20%) of the funds granted under this Agreement. Match more than this amount may not be claimed. Match can only be claimed when it is used, not when it is received by the Recipient. Match may be either cash or non-cash donations.

**K.** Personnel services counted as match or paid out of these grant funds must be directly related to allowable program activities.

**L.** The Recipient agrees to charge only the following repairs, including material and labor, under the program:

- (1) Correcting rotting or other deficiencies in support beams, load bearing walls, and floor joists including termite inspections and treatment.
- (2) Building or enhancing access for physically disabled persons including physically disabled accessibility repairs, improvements or assistive devices, including wheelchair ramps, steps, porches, handrails or other health and safety measures.
- (3) Repairs to deteriorating interior or exterior walls, floors and roofs.
- (4) Other interior and exterior repairs that are necessary for the health and safety of the resident.

**Agency Reporting Form**  
**For The State Projects Compliance Supplement**  
 Part IV State Project Compliance Requirements

Instructions: Create a new file for each program, naming each file by CSFA number, i.e. 45002.doc. Type in each box below by **clicking in the box. (Do Not Tab. Use of the Tab key will create additional rows you will have to delete.)** Boxes will automatically expand to the size needed.

**A. General Information**

<b>State Agency:</b>	
<b>CSFA number:</b>	
<b>Project Title:</b>	
<b>Completed By:</b>	
<b>Phone/email:</b>	
<b>IG/AD Review:</b>	

**Note:** For each state project included in the Compliance Supplement, project objectives and procedures will be included in Part IV *State Project Compliance Requirements*. Also, the auditor will look to Part IV for requirements pertaining specifically to each individual project. For a general description of the compliance requirements, audit objectives and suggested audit procedures, the auditor will look to Part III of the Compliance Supplement, *Compliance Requirements*. An exception is that for Special Tests and Provisions, all such information is included in Part IV.

**B. Program Information**

**Program Objectives:**

**Program Procedures:**

**C. Compliance Requirements**

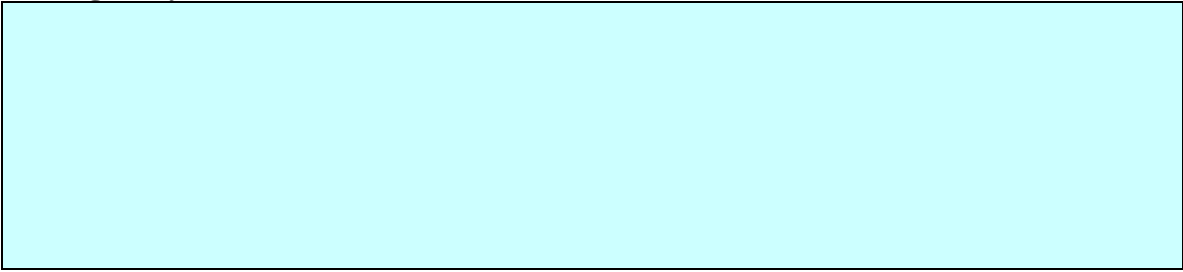
**For each requirement below, include any specific requirements pertinent to this project, *including authoritative references (law, rule, contract provision)*. If not applicable, indicate “Not Applicable”. If requirements are the same as the Part Three requirements, indicate “See Part Three”. Entries should agree with the Matrix of Compliance Issues previously submitted; differences should be explained in writing.**

**A. Activities Allowed or Unallowed:**

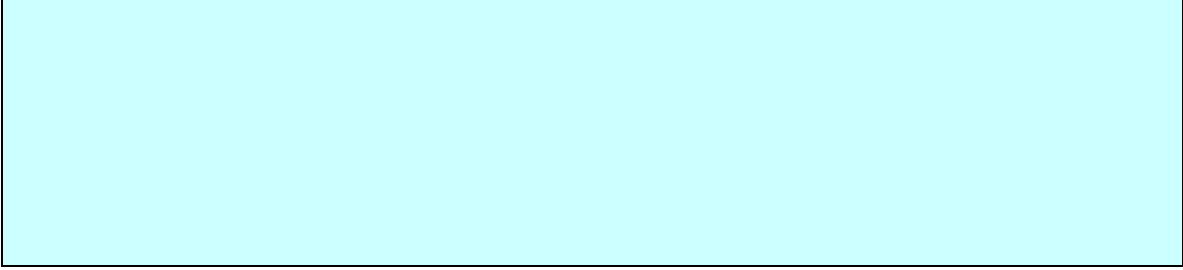
**B. Allowable Costs:**

**C. Cash Management:**

**D. Eligibility:**



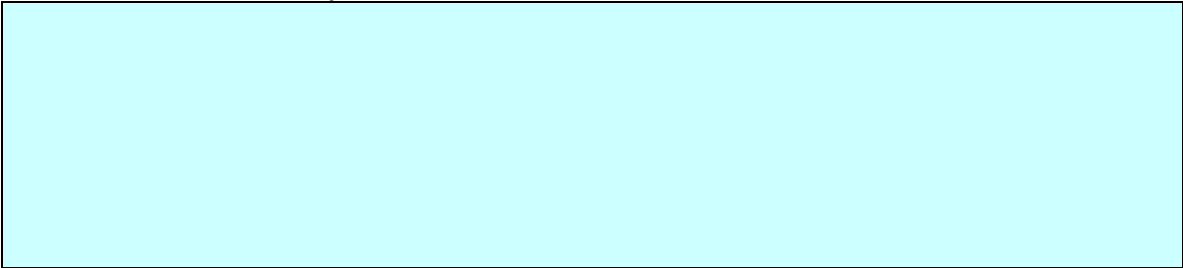
**E. Equipment and Real Property Management:**



**F. Matching:**



**G. Period of Availability of State Funds:**



**H. Reporting:**



**I. Subrecipient Monitoring:**

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**J. Special Tests and Provisions**

**(Note: for each special test and provision, you must provide the Compliance Requirement, the Audit Objective, and Suggested Audit Procedures. Include authoritative references (law, rule, contract provision).**

**Special Tests and Provisions (1)**

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**Special Tests and Provisions (2)**

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**Special Tests and Provisions (3)**

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**(Note: Copy additional tables for Special Tests and Provisions as needed.)**