

Item Number	Meeting Date Action Item Recorded	Status	Owner	Topic	Action Items	Comments
1	5/9	Open	ICOFA/State University	Salary	Provide sample language for effort reporting and true-up	
2	5/9	Open	ICOFA/State University	Salary	Provide semester dates of when true-up is completed.	
3	5/9	Closed	ICOFA/State University	Salary	Provide example of effort report certification and link to effort report employee training or white paper.	Docs submitted by FSU, New College of FL, UCF, UF (cert only), UNF, USF, UWF, Florida Atlantic (cert only), FIU (training only) - DFS has determined this documentation with proper certification is sufficient to support salary cost on the invoice.
4	5/9	Closed	DFS	Salary	Review OMB circular regarding "effort reporting".	OMB Circular A-21 provides for compensation for personal services. The circular recognizes in an academic setting, teaching, research, service and administration are intermingled. A precise assessment of costs is not expected. Reliance is placed on estimates. Acceptable methods of documentation are: Plan Confirmation, After the Fact Activity Records, Multiple Confirmation Records.
5	5/9	Closed	ICOFA/State University	Ledgers	Provide a ledger example that includes detail of costs.	Docs submitted by FL Atlantic, FIU, FSU, New College of FL, UCF, UF, UNF, USF, UWF. <b>DFS has determined this documentation is sufficient to support operational costs on the invoice. DFS expects the contract manager to periodically sample material items from ledger and request additional documentation to support the ledger item. For example, utility charges would require the original billing from the utility company as the additional documentation.</b>
6	5/9	Open	State Agencies	Ledgers	Discuss with grant managers whether the documentation that is being received is sufficient to support allowability and reasonableness of expenditures.	
7	5/9	Closed	DFS	Ledgers	Review current memos related to cost reimbursement documentation requirements.	Current cost reimbursement documentation requirements are contained in the Reference Guide for State Expenditures. CFOM #4 (96-97) is an active memo that provides for alternative documentation in the form of reports for cost reimbursement contracts between state agencies, including State Universities. CFOM #1 (97-98) is an active memo that requires agencies maintain cost reimbursement documentation and make available for audit purposes. <b>DFS recommends state agencies accept detailed ledgers and review detailed documentation on a random basis. DFS is reviewing CFO Memo for possible revisions.</b>
8	5/9	Closed	DFS	Ledgers	Draft language for documentation requirements as a 2 step process for sampling expenditure documentation.	Current CFOM #4 (96-97) basically eliminates state universities from having to provide detailed documentation to support costs. State agencies may always require more detailed documentation as necessary. Agencies may wish to request the more detailed documentation on a sample basis. Terms and conditions of the contract should include a provision for sampling documentation and retention of all records. <b>Recommend each agency work with their legal counsel to incorporate audit language.</b>
9	5/9	Open	ICOFA/State University	Travel	Provide authorization and reimbursement travel forms, operating procedures for supervisor approval of travel and electronic signatures.	Docs submitted by FAU (travel form only), FIU, FSU, New College of FL (travel form only), UCF, UF, UNF, USF, UWF - <b>Each university can submit an official request to have their travel form approved as an alternate travel form. Each university can only submit one form and it must have the proper signature lines for approval.</b>

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10	5/9	Closed	DFS	Travel	Review s. 112.061, F.S., travel rules and related memorandums.	Based on review of s. 112.061, F.S., vouchers forms shall be used by all state officers, employees, and authorized person when submitting travel expenses for approval and payment. Section 69I-40.003, F.A.C., gives DFS the authority to approve alternate form for travel reimbursement. Section 287.058, F.S., requires every procurement of contractual services in excess of Category Two to include a provision that bills for any travel expenses be submitted in accordance with s. 112.061, F.S.
11	5/9	Open	State Agencies	Invoices	Review contracts for outstanding invoices that have not been submitted and contact the respective State University.	
12	5/9	Open	DFS	Invoices	Create a vendor list that identifies multiple vendor sequences for same University/same address to be reviewed by University representatives for clean-up of vendor file.	