Florida Inter-Agency Grants Consortium
August 12, 2016
Department of Financial Services

Rule and Authority of DFS
- 215.97, Florida Statute
- Rule 69I-5, Florida Administrative Code

Defines the responsibilities of the Department of Financial Services:
- Administer Florida Single Audit Act
- Establish rules for guidance
- Maintain the catalog & compliance supplements
- Assign CSFA project numbers
- Audit grant agreements and disbursements
KEY PLAYERS

- DFS
- State Agencies
- Auditor General
- Coordinating Agency
- Independent (CPAs)
- Recipient/Subrecipient
State Awarding Agencies

- Identify state projects
- Determine recipient and vendor relationships
- Inform recipients of their compliance obligations
- Review financial reporting packages
- Determine the state coordinating agency
- Identify SFA in state accounting records
State Project Determination

Agency Requests New CSFA for State Project

Recipient vs. Vendor Determination

RECIPIENT  VENDOR  EXEMPT ORG.
State Project Determination

- General Appropriations Act (GAA)
  - Line item appropriation
  - Grant and aid categories
  - Proviso language (special purpose)

- Supplement Appropriations
  - Analyze bills, clarify legislative intent

- Florida Statutes
- Administrative Code
- Agreements
State Project Determination

- State agencies **shall** use the Florida Single Audit Act State Project Determination Checklist (Form DFS-A2-PD) to evaluate the applicability of the Florida Single Audit Act to a state program for inclusion in the Catalog of State Financial Assistance.

- State agencies **shall** submit a completed checklist to the Department of Financial Services, Bureau of Auditing. If the state program has been determined to be a state project, the state agency shall also request a Catalog of State Financial Assistance number by completing and submitting to the Department an Agency Request Form for New CSFA Project Number (DFS-AS-AR).

- DFS **shall** evaluate the request for a Catalog of State Financial Assistance number. If the request is approved, DFS **shall** add the state project to the Catalog of State Financial Assistance.

- State agencies are required annually to certify the accuracy and completeness of its state projects included in the catalog. Agencies certify by completing and submitting to DFS the Agency Certification Form (Form DFS-A2-AC).

- Copies of Forms can be obtained at the Department’s website as https://aps.fldfs.com/fsaa/.
Recipient/Subrecipient and Vendor Determination

- The Florida Single Audit Act Checklist for Non-State Organizations-Recipient/Subrecipient vs. Vendor Determination (DFS-A2-NS) shall be used to determine the applicability of the Florida Single Audit Act to non-state organizations.

- State awards expended by a recipient/subrecipient are subject to audit under Section 215.97, F.S., the “Florida Single Audit Act”. Procurement contracts used to buy goods and services from vendors are outside the scope of the Act.

- Whenever a non-state organization is determined to be a recipient or subrecipient of state or federal financial assistance, the standard audit language contained on Form DFS-A2-CL must be included in the document that establishes the State’s, recipient’s or subrecipient’s relationship with the non-state entity.

- Copies of Forms can be obtained at the Department’s website as https://aps.fldfs.com/fsaa/.
State Projects Compliance Supplement

- 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.

- State awarding agencies, in consultation with DFS, shall evaluate its state projects for inclusion in the State Project Compliance Supplement.

- State awarding agencies shall complete and submit to the DFS the Agency Reporting Form for State Project Compliance Supplement (Form DFS-A2-CS) for each project to be included in the State Project Compliance Supplement.

- Copies of Forms can be obtained at the Department’s website as https://aps fldfs.com/fsaa/.
How is the Compliance Supplement Used?

- Audits of state financial assistance
- Project objectives, procedures, and compliance requirements specific to a project
- Internal control characteristics for each compliance requirement
- Programmatic Requirements
- Match Requirements
- Funding Accountability
- Reporting Requirements
- Special Tests and Provisions project specific

*State Agencies are in the best position to determine what is important to success of state project.*
CSFA State Fiscal Year 2015-2016

CSFA Number: 37.084

State Project Title: Florida Inland navigation Districts (FIND): Clean Vessel Act Grant Program

Agency: [Institution Name]

Program: Administrative Services

Budget Entity: 37010100

Specific Appropriation: 140122-G/A to Local Governments and Nonstate Entities-FCO Clean Marina

Appropriation Category: GAA #1524, FY 2015-2016, $300,000

Related CFDA Code: [Code]

Authorization: Section 327.53, F.S.; Section 374.975, F.S. and Rule 66B-1.005 & 66B-1.008, F.A.C.

Objectives: To provide grant funding to marina owners and operators to fund the construction and installation of pumpout and dump station facilities at marinas and boatyards. The funds are for pumpout projects for marinas located in the Florida Inland Navigation District.

Types Of Assistance: Grants

Applicant Type: Local Government, Non-Profit, For-Profit

CIF A Number: 37,003

State Project Title: Beach Management Funding Assistance Program

Agency: Department of Environmental Protection

Program Objectives: In accordance with Section 161.101(21), Florida Statutes (F.S.), the Department shall provide grant assistance to eligible governmental entities for erosion control, beach preservation, restoration, and enhancement, including inlet management projects; and storm and hurricane protection.

Program Procedures: In accordance with sections 161.101, 161.101, 161.101, 161.101, 161.101, 161.101, 161.101, 161.101, 161.101, and 161.101, F.S., the Department’s Beach Management Funding Assistance Program provides grant assistance to eligible local governments who request funds and submit Long Range Budget Plans, which include project descriptions, a schedule of activities by project phase and annual project cost estimates. To be considered in the Department’s annual budget requests, must be received annually prior to September 1 for the following fiscal year. The Department evaluates plans for eligibility and prioritizes projects for legislative consideration. Upon appropriation of funds for the project, a cooperative agreement is executed for State reimbursement of a pro rata share of project costs paid by the local sponsor based upon the degree of public access to the project area.

Compliance Requirement: Activities Allowed: In accordance with Section 161.101(3)(a-d), F.S., eligible project activities typically include, but may not be limited to the following items: Feasibility Studies, Project Design (including permitting), Construction (including mitigation), and Monitoring.

In accordance with Section 161.101(3)(a-d), F.S., eligible project activities include those which provide only recreational benefits or those that do not include an identifiable beach erosion control or beach preservation benefit directed toward maintaining or enhancing an in this system.

In accordance with Section 210.547, Florida Statutes, grant funds shall not be used for purpose of lobbying the legislature.

Allowable Costs: Eligible project items as set forth above and as set forth in each grant agreement are deemed allowable costs. (See Attachment A: Grant Work Plan of the grant agreement/amendment.)

State and federal monitoring required for reimbursement pursuant to permit eligibility for grant statute and rule.

Retroactivity of Project Costs: In accordance with Section 161.101(18), F.S., on the basis of the procedures set forth in Section 161.101, F.S., a local government may be reimbursed for eligible project costs in cases where the local government desires to initiate and pay the entire cost of designing, constructing, and maintaining an erosion control project prior to the state’s appropriation, provided the project is approved by the Department before initiation of construction and based on legislative appropriations. Whether it further the provisions of Section 161, 101, Florida Statutes.

Cash Management: The Beach Management Funding Assistance Program is a structured for reimbursement to local sponsors based on the established cost share ratio of allowable costs for specific eligible project items. To the extent that cost sharing is inherent within the grant agreement, depreciation and payment (reimbursement) of allowable costs must be in accordance with the established cost share ratio for the project. (See Section 161.101(18), Florida Statutes, and paragraphs 5 and 8 of the grant agreement.)

Projects that include a Federal sponsor or at the contracting entity usually include a need for advance payment of local and local government funds. Any advance payments that are made pursuant to this grant program must be deposited in a separate interest bearing account. For grants that include advancement of state funds, special conditions are contained within the grant agreement which delineate the accounting, reporting, and management of interest earned from the advances. All advance payments are subject to State Comptroller approval and are subject to the provisions of Chapter 216, Florida Statutes.

Eligibility: Participation in the Beach Management Funding Assistance Program is limited to local governments and municipalities that have an officially adopted beach within their jurisdictional boundaries. Project eligibility is based upon the availability and maintenance of public access to the project area. (See Sections 161.101 and 100.088, Florida Statutes.)

Equipment / Real Property Management: Generally, the purchase of non-acceptable equipment in excess of $1,000 is not reimbursable under the grant program. Exceptions must be prospectively authorized through the grant agreement and will carry specific property reporting requirements for the duration of the grant agreement. (See paragraph 38 of the grant agreement for specific authorizations as to non-acceptable equipment purchases that exceed $1,000 and for inclusion of a DEP Property Reporting Form (DEPRS 212/03/02) as an attachment to the grant agreement/amendment.)

Matching: Matching funds are inherent of most agreements with exceptions noted where project area may fall within State-owned lands or where
CSFA Number: 60.143

State Project Title: Agape Network

Agency: Department of Children and Families

Program Objectives: Agape's residential level I and outpatient programs aim to holistically restore survivors and their families to psychological, social, physical, and spiritual health through an integrated system of care.

Program Procedures:
Compliance Requirement:
Activities Allowed: See Part Six.

Allowable Costs: See Part Six.

Cash Management: N/A

Eligibility: See Part Six.
Equipment / Real Property Management: See Part Six.
Matching: See Part Six.

Period of Availability: July 1 - June 30

Reporting: See Part Six.
Subrecipient Monitoring: See Part Six.
Special Tests Provisions:
Catalog of State Financial Assistance

The Catalog of State Financial Assistance is a statewide comprehensive listing of state projects that provide financial assistance to non-state entities.
Division of Accounting and Auditing

Florida Single Audit Act
Learn about the Florida Single Audit Act.

Catalog of State Financial Assistance
The Catalog of State Financial Assistance is a statewide compendium of state projects that provide financial assistance to nonstate entities.

State Projects Compliance Supplement
State Projects Compliance Supplement table of contents.

Rules of the Department of Financial Services
Detailed listing of rules about the Florida Single Audit Act.

Section 215.97, Florida Statutes, Florida Single Audit Act
Learn more about Section 215.97, Florida Statutes. This statute created the Florida Single Audit Act

Designated Organizational Units
The list of designated organizational units that will be responsible for reviewing financial reporting packages pursuant to Section 215.97(5)(f).

Links/Forms
Link to related websites and forms.

Confirmations for Certified Public Accountants
Auditors can request Confirmation of State Financial Assistance received by recipients at floridasingleauditconfirmations@myfloridacfo.com.
Catalog of State Financial Assistance

The Catalog of State Financial Assistance is a statewide compendium of state projects that provide financial assistance to nonstate entities.

As the basic reference source for state projects, the primary purpose of the Catalog is to assist users obtaining general information on state projects and identifying state projects that meet specific objectives. State projects are cataloged by agency and are assigned a Catalog of State Financial Assistance (CSFA) number for easy referencing.

- Contents of the Catalog
- Search/Browse the Catalog
  - View all state projects
- Changes to the Catalog

Select to Search or Browse the Catalog
Search by Fiscal Year, Agency or CSFA number

Fiscal Year:
2010-2011

State Agency:

Subject associated with an Agency:

Applicant Type:

Keyword Title Search:

CSFA Number:
(example: 20.003)

State Project Title:

Search  Reset

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CONSUMER HELPLINE: 1.800.342.2762
Florida Department of Financial Services · 200 East Gaines Street · Tallahassee, Florida 32399.0300 · Privacy Statement

* Catalog contains projects from Fiscal Years 2000-Present *
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Catalog of State Financial Assistance

Statistics

Catalog currently includes

531

State Projects

Totaling

$5,040,488,824

In State Financial Assistance
“Coordinating Agency” means the state awarding agency that provides the predominant amount of state financial assistance expended by a recipient, as determined by the recipient’s Schedule of Expenditures of State Financial Assistance. To provide continuity, the determination of the predominant amount of state financial assistance shall be based upon state financial assistance expended in the recipient’s fiscal year ending in 2006, 2009, and 2012 and every third year thereafter.
Coordinating Agency Determination

- FACTS
- FLAIR
- Financial Reporting Packages

*Not all agencies track state financial assistance using the 7500 object code*
Coordinating Agency Responsibilities

- Reviews recipient audit reports to identify findings which affect all state projects
- Determines whether appropriate corrective action has been taken
- Notifies affected state agencies of recipient actions

EXAMPLE: Internal Control Audit Findings
Informational Websites

- **https://www.fldfs.com/Division/AA/**
  - Link to Memoranda page
- **https://www.fldfs.com/fsaa/**
  - Link to all things FSAA related
- **https://flrules.org/**
  - Link to Florida Administrative code and rule
How to Submit Requests

- Email all completed, required paperwork to DFS at FSAA@myfloridacfo.com
- OR -

- Mail hard copy of completed paperwork to:
  Angie Sullivan, FCCM
  Bureau of Auditing
  200 East Gaines Street
  Tallahassee, FL 32399-0355