|  |
| --- |
| *Fillable form. Click in the applicable Word table cells (shaded areas) to enter the requested information.*  |

Section 215.97(2), Florida Statutes (F.S.), defines a state program as a set of special purpose activities undertaken to realize identifiable goals and objectives to achieve a state agency’s mission and legislative intent requiring accountability for state resources. This statute defines a state project as a state program that provides state financial assistance to a nonstate organization and that must be assigned a state project identifier in the Catalog of State Financial Assistance (CSFA) (i.e., the CSFA number).

State agencies must use the Florida Single Audit Act State Project Determination Checklist (Checklist) to evaluate the applicability of the Florida Single Audit Act (FSAA) to a state program and determine whether the program is a state project. A state program or budget appropriation may include more than one special purpose activity with distinctly different objectives. For each state program and distinct special purpose activity determined to be a state project subject to the requirements of the FSAA, the state agency must request the assignment of a separate CSFA number by the Department of Financial Services.

|  |  |
| --- | --- |
| **State Agency** | … |
| **Name of State Program** | … |
| **State Program Authorizing Statute/ Legislative Appropriation, Proviso** | … |

Part A - State Program Resources

A state program may include more than one source of support, including federal financial assistance, matching funds, and state resources. Answer the questions below to identify the state program resources. Each source of support must be considered independently.

|  |  |  |
| --- | --- | --- |
| **Yes** | **No** | *Enter “X” for all that apply.* |
|[ ] [ ]  1. | Is the state program supported by federal financial assistance as defined in section 215.97(2), F.S.? If yes, note the Catalog of Federal Domestic Assistance (CFDA) number. | … |
|[ ] [ ]  2. | Is the state program supported by state matching resources, as defined by 2 CFR §200.29 and section 215.97(2), F.S., to meet the matching requirements of a federal program? |
|[ ] [ ]  3. | Is the state program supported by state maintenance of effort (MOE) resources for a federal program? MOE refers to the federal maintenance of effort or level of effort requirements as discussed in 2 CFR 200 §306 and Appendix XI, Section 3.1-G. |
|  |  |  | If yes, note the CFDA number (if different from above). | … |
|[ ] [ ]  4. | Is the state program supported by state resources other than state matching or state MOE? |

If the answer to **both** Question 3 **and** Question 4 above are **No**, the state program **is not** a state project and should not be included in the CSFA.

Part B - State Program Evaluation

State MOE Resources

If the answer to Question 3 above is **Yes**, analyze the state MOE resources using the following criteria:

|  |  |  |
| --- | --- | --- |
| **Yes** | **No** | *Enter “X” for all that apply.* |
|[ ] [ ]  A. | Do federal regulations specify the requirements for the use of the state MOE resources, and are there no additional state requirements? |
|[ ] [ ]  B. | Does the contract(s) contain sufficient language to identify the state MOE resources and the associated federal program? |
|[ ] [ ]  C. | Do the audit requirements of 2 CFR §200.501 apply to the state MOE resources, and does the contract(s) stipulate that the state MOE resources should be tested in a 2 CFR §200.501 audit in accordance with federal program requirements? |

If the answers to Questions A through C above are **all Yes**, the state program **is not** a state project and should not be included in the CSFA.

If **any** of the answers to Questions A through C above are **No**, the state program **is** a state project and must be assigned a CSFA number.

Other State Resources

If the answer to Question 4 above is **Yes**, answer the following:

|  |  |  |
| --- | --- | --- |
| **Yes** | **No** | *Enter “X” for all that apply.* |
|[ ] [ ]  Are any of the state resources provided to a nonstate organization? |

If the answer is **No**, the state program **is not** a state project and should not be included in the CSFA.

If the answer is **Yes**, evaluate the state program using the following criteria:

|  |  |  |
| --- | --- | --- |
| **Yes** | **No** | *Enter “X” for all that apply.* |
|[ ] [ ]  A. | Does the state program establish programmatic objectives (e.g., legislative intent, programmatic outcomes or goals, or purposes related to the agency’s mission) that must be met by the nonstate organization for it to receive state resources?  |
|[ ] [ ]  B. | Does the state program provide resources to enhance or support the operations or programs of a nonstate organization? |
|[ ] [ ]  C. | Does the state program provide resources to a nonstate organization for providing a program service (i.e., the services provided by the organization are consistent with the programmatic objectives)? |
|[ ] [ ]  D. | Does the state program contain specific laws, guidelines, or regulations regarding allowable program expenditures? |

If **any** of the answers to Questions A through D above is **Yes**, the state program **is** a state project and must be assigned a CSFA number.

Part C - State Project Determination

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

|  |  |
| --- | --- |
| **Name of State Program** | … |
| *Enter “X” to indicate the State Project Determination. All signatures are required.* |
|[ ]  **A State Project** |[ ]  **Not a State Project** |
| **Completed By (Program Personnel)** |
| **Name** | … | **Phone** | … |
| **Title** | … | **Email** | … |
| **Signature** | … | **Date** | … |
| **Budget Office Review**  **(Applies only to Questions 1 through 4 in Part A – State Program Resources.)** |
| **Reviewer** | … | **Phone** | … |
| **Title:** | … | **Email** | … |
| **Signature** | … | **Date** | … |
| **Finance and Accounting Review  (Applies only to Questions 3 and 4 in Part B – State Program Evaluation.)** |
| **Reviewer** | … | **Phone** | … |
| **Title:** | … | **Email** | … |
| **Signature** | … | **Date** | … |
| **Office of Inspector General Receipt** |
| **Receiver** | … | **Phone** | … |
| **Title** | … | **Email** | … |
| **Signature** | … | **Date** | … |

For 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 FSAA@MyFloridaCFO.com or (850) 413-3060.

Email completed forms to the FSAA Coordinator at the Department of Financial Services, Bureau of Auditing (FSAA@MyFloridaCFO.com).

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| *Note: Rule Chapter 69I-5, Florida Administrative Code (F.A.C.), State Financial Assistance, incorporates this form as well as the regulations cited therein by reference in Rule 69I-5.005, F.A.C. Rule 69I-5.001, F.A.C., incorporates 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, including Subpart F - Audit Requirements, 2018 Edition, and its related Appendix XI, Compliance Supplement, April 2017 and April 2018. The form and regulations can be accessed via the Department of Financial Services’ website at https://apps.fldfs.com/fsaa/.* |