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

State agencies must use the Florida Single Audit Act State Project Determination Checklist (Form DFS-A2-PD) to evaluate the applicability of the Florida Single Audit Act (FSAA) to a state program (i.e., the program is a state project as defined in section 215.97(2), Florida Statutes (F.S.)). If the state agency has not completed the required Form DFS-A2-PD, complete it before beginning the recipient/subrecipient vs. vendor determination for the nonstate organization.

For each nonstate organization receiving state project resources, the state agencies, recipients, and subrecipients disbursing such resources must complete this Florida Single Audit Act Checklist for Nonstate Organizations - Recipient/Subrecipient vs. Vendor Determination (Checklist). Completion of this Checklist assists state agencies, recipients, and subrecipients in evaluating the applicability of the FSAA to the nonstate organization and in determining whether the nonstate organization is a recipient or subrecipient or a vendor.

When a recipient or subrecipient relationship is determined to exist, state agencies, recipients, and subrecipients must include in the document that establishes the recipient or subrecipient relationship with the nonstate entity the applicable audit requirements referenced in Audit Requirements for Awards of State and Federal Financial Assistance, Form DFS-A2-CL, including Exhibit 1. State agency program personnel are responsible for notifying the state agency’s finance and accounting office of awards to nonstate entities. Disbursements of state financial assistance to those nonstate entities must be coded in the Florida Accounting and Information Resource (FLAIR) system as object code 7510.

|  |  |
| --- | --- |
| **Name of Nonstate Organization** | … |
| **Type of Nonstate Organization** | … |
| Enter type as nonprofit, for-profit, or local government. If the nonstate organization is a local government, indicate the type of local government (e.g., municipality, county commission, constitutional officer, water management district). | |
| **Awarding Agency** | … |
| **Title of State Project** | … |
| **Catalog of State Financial Assistance (CSFA) No.** | … |
| **Contract, Grant, or  Agreement No.** | … |

Part A - Relationship and Applicability of the FSAA

For each state project identified for inclusion in the CSFA, analyze the state agency’s relationship with **each** nonstate organization receiving program resources to determine the applicability of the FSAA.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Yes** | **No** | *Enter “X” for all that apply.* | | |
|  |  | 1. | Is the nonstate organization a district school board; charter school; Florida College System institution or state university as defined in section 1000.21, F.S.; a governmental body outside the state of Florida; or a federal agency? | |
|  |  | 2. | Is the relationship with the nonstate organization **only** to procure commodities (as defined in section 287.012(5), F.S.)? | |
|  |  | 3. | Does the relationship with the nonstate organization consist of **only** federal resources, state matching resources, or local matching resources for federal programs? | |
|  |  | 4. | Does the relationship with the nonstate organization consist of **only** state maintenance of effort (MOE) resources that meet **all** the following criteria (Questions A through C)? 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. | |
|  |  | A. | | The federal regulation specifies the requirements for the use of the state MOE resources **and** there are no additional state requirements? |
|  |  | B. | | The contract(s) contains language to identify the state MOE resources **and** the associated federal program? |
|  |  | C. | | The audit requirements of 2 CFR 200 §501 apply to the state MOE resources **and** the contract(s) stipulates that the resources must be tested in a 2 CFR §200.501 audit in accordance with federal program requirements? |

If **any** of the answers to Part A, Questions 1 through 4, above is **Yes**, the FSAA **is not** applicable to this nonstate organization based on the state agency’s relationship with the nonstate organization. However, agency responsibilities pursuant to section 215.971, F.S., and other guidelines for the management of contracts and agreements with the nonstate organization should be further evaluated by completing the recipient/subrecipient vs. vendor relationship analysis in Part B.

Part B - Recipient/Subrecipient vs. Vendor Relationship Analysis

For each state project identified for inclusion in the CSFA, analyze **each** nonstate organization receiving program resources to determine whether there is a recipient/subrecipient or vendor relationship.

|  |  |  |  |
| --- | --- | --- | --- |
| **Yes** | **No** | *Enter “X” for all that apply.* | |
|  |  | 1. | Does state law or legislative appropriation, including proviso, direct the nonstate organization to carry out this state project? |
|  |  | 2. | Is the nonstate organization required to provide matching resources not related to a federal program? |
|  |  | 3. | To receive state resources, is the nonstate organization required to comply with specified state project requirements? (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 and rules.) |
|  |  | 4. | Is the nonstate organization required to make state project decisions which the state agency would otherwise make (e.g., determine eligibility, provide case management)? |
|  |  | 5. | Is the nonstate 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)? The nonstate organization’s performance measures may or may not be related to state performance-based budgeting. |

If **any** of the answers to Part B, Questions 1 through 5, above is **Yes**, there is a **recipient/subrecipient relationship** and the state agency **must** comply with section 215.971, F.S., and other guidelines for the management of contracts and agreements with the nonstate organization. Also, the nonstate organization **is** a nonstate entity subject to the FSAA, unless the FSAA has been determined as not applicable in Part A above.

If **all** the answers to Part B, Questions 1 through 5, above are **No**, the nonstate organization is a **vendor** and **is not** subject to the FSAA. Characteristics indicative of a procurement relationship between the state agency and a vendor are when the nonstate organization: (a) provides the goods and services within normal business operations; (b) provides similar goods or services to many different purchasers; (c) normally operates in a competitive environment; (d) provides goods or services that are ancillary to the operation of the state project; and (e) is not subject to compliance requirements of the state project as a result of the contract or agreement, though similar requirements may apply for other reasons.

Part C - Conclusion

Based on analysis of the responses in Parts A and B above, and through discussions with state program personnel, state your conclusion regarding the relationship with, and the applicability of the FSAA to, the nonstate organization.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Name of Nonstate Organization** | | | … | | | | |
| *Enter “X” to indicate the Recipient/Subrecipient vs. Vendor Relationship and Applicability of the FSAA.* | | | | | | | |
|  | **Recipient/Subrecipient: FSAA Applicable** | | |  | **Vendor: FSAA Not Applicable** | | |
| **Comments** | | … | | | | | |
| **Name** | | … | | | | **Phone** | … |
| **Title** | | … | | | | **Email** | … |
| **Signature** | | … | | | | **Date** | … |

For questions regarding the evaluation of a nonstate organization or if it has been determined that the nonstate organization is a recipient or subrecipient subject to the FSAA and a CSFA number has not been assigned, contact your FSAA state agency liaison or the Department of Financial Services, Bureau of Auditing, at FSAA@MyFloridaCFO.com or (850) 413-3060.

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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-5.006, 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/.* |