



Florida Department of Law Enforcement  
Office of Criminal Justice Grants

## State Financial Assistance Certificate of Subaward

Recipients of state financial assistance who subcontract (execute agreements with) a third-party must complete and submit **Form DFS-A2-N2** ("Florida Single Audit Act Checklist for Nonstate Organizations – Recipient/Subrecipient vs. Vendor Determination") to FDLE within thirty (30) days of execution of each third-party contract.

- If Form DFS-A2-NS indicates the third-party is a *Recipient/Subrecipient*, the Recipient must ensure their Subrecipient is aware of, and agrees to follow, the audit, monitoring, and compliance requirements for the use of state funds referenced in Form DFS-A2-CL ("Audit Requirements for Awards of State and Federal Financial Assistance"). This form was created by FDLE and is intended to assist with compliance. Copies of both DFS forms may be found at <https://apps.fldfs.com/fsaa/>.

**INSTRUCTIONS:** The Recipient and Subrecipient named in Part I must review and sign this form to indicate they acknowledge, understand, and agree to abide by the requirements for the use of state financial assistance. A signed copy of this Certificate of Subaward must be provided to FDLE and maintained on file by all parties. Questions may be directed to [OCJGSFA@fdle.state.fl.us](mailto:OCJGSFA@fdle.state.fl.us) or (850) 617-1250.

Part I: State Financial Assistance Award Information	
<b>State Awarding Agency</b>	
<b>Agency Name:</b> Florida Department of Law Enforcement	<b>CSFA #:</b>
<b>State Project Title:</b>	
<b>Legal Authorization:</b>	
<b>Recipient Organization</b>	
<b>Recipient Name:</b>	<b>Award #:</b>
<b>Award Period:</b>	<b>Awarded Amount:</b>
<b>Subrecipient Organization</b>	
<b>Subrecipient Name:</b>	
<b>Contract Amount:</b>	<b>State-Funded Amount:</b>
<b>Part II: Monitoring</b>	
<b>The information in Part II may be found on Page 1 of Form DFS-A2-CL.</b>	
<p>The administration of state financial assistance awarded to the Subrecipient by the Recipient may be subject to audits and/or monitoring by the Recipient, as described in this section.</p> <p>The Subrecipient agrees to comply and cooperate with all monitoring procedures or processes deemed appropriate by the Recipient. In the event the Recipient determines that a limited scope audit is appropriate, the Subrecipient agrees to comply with any additional instructions provided by the Recipient regarding such audit. Monitoring procedures may include, but not be limited to, on-site visits by Recipient staff. The Subrecipient agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer (CFO) or Auditor General.</p>	
<b>Part III: Audits</b>	
<b>The information in Part III may be found on Page 2 of Form DFS-A2-CL.</b>	
<p>1. In the event the Subrecipient expends a total amount of state financial assistance equal to or in excess of \$750,000 in any fiscal year, the Subrecipient must have a state single or project-specific audit for such fiscal year in accordance with §219.97, Florida Statute; Rule Chapter 69I-5, Florida Administrative Code; and Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. Part I of this form lists the amount of state financial assistance awarded through to the Subrecipient. In determining the amount of state financial assistance expended in its fiscal year, the Subrecipient shall consider all sources of state financial assistance, including state financial assistance received by other Recipients and State Agencies. State financial assistance does not include federal direct or pass-through awards and resources received by a nonstate entity for federal program matching requirements.</p>	



Florida Department of Law Enforcement  
Office of Criminal Justice Grants

## State Financial Assistance Certificate of Subaward

2. For the audit requirements addressed in Part III, paragraph 1, the Subrecipient shall ensure that the audit complies with the requirements of §215.97(8), Florida Statute. This includes submission of a financial reporting package as defined by §215.97(2), Florida Statute, and Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.
3. If the Subrecipient expends less than \$750,000 in state financial assistance in its fiscal year, an audit conducted in accordance with the provisions of §215.97, Florida Statutes, is not required. If the Subrecipient expends less than \$750,000 in state financial assistance and elects to have an audit conducted in accordance with the provisions of §215.97, Florida Statutes, the cost of the audit must be paid from the Subrecipient's resources.

### Part IV: Report Submission

**The information Part IV may be found on Pages 2-3 of Form DFS-A2-CL.**

1. Subrecipients required to submit an audit report as required by Part III of this form must provide both a paper copy and an electronic copy of the report to the Florida Auditor General. Reports must be submitted within 45 days of delivery of the report to the auditee (the Subrecipient), or no later than 9 months after the end of the Subrecipient's fiscal year. Paper copies shall be submitted directly to the Florida Auditor General's Office at the following address:

*Auditor General  
Local Government Audits/342  
Claude Pepper Building, Room 401  
111 West Madison Street  
Tallahassee, FL 32399-1450*

Electronic copies are required to contain all elements described in §10.656, Rules of the Auditor General. The Auditor General's website ([https://flauditor.gov/pages/efile\\_reports.html](https://flauditor.gov/pages/efile_reports.html)) provides instructions for filing the electronic copy of a financial reporting package.

2. Any reports, management letters, or other information required to be submitted to the Recipient shall be submitted timely in accordance with §215.97, Florida Statute, and Chapters 10.550 (local government entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.
3. The date that the financial reporting package was delivered to the auditee (the Subrecipient) shall be indicated in the submittal checklist form accompanying the financial reporting package.

### Part V: Record Retention

**The information in Part V may be found on Page 3 of Form DFS-A2-CL.**

The Subrecipient shall retain sufficient records demonstrating its compliance with award terms and conditions for a period of five (5) years from the date the audit report is issued, and shall allow the Recipient, the Florida Department of Law Enforcement, Florida's Chief Financial Officer, Florida's Auditor General, or the Office of the Inspector access to such records upon request.

The Subrecipient shall ensure that audit working papers are made available for a period of three (3) years from the date the audit report is issued, unless extended in writing by the Recipient, and shall allow the Recipient, the Florida Department of Law Enforcement, Florida's Chief Financial Officer, Florida's Auditor General, or the Office of the Inspector access to such records upon request.

*Continued on next page.*



Florida Department of Law Enforcement  
Office of Criminal Justice Grants

## State Financial Assistance Certificate of Subaward

### Part VI: State Compliance Requirements

By signing below, the Recipient and Subrecipient acknowledge they have reviewed, understand, and agree to abide by the following:

- [Rule Chapter 69I-5, F.A.C.](#), State Financial Assistance.
- [§215.97, F.S.](#), Florida Single Audit Act.
- [§215.971, F.S.](#), Agreements funded with federal or state assistance.
- The [Reference Guide for State Expenditures](#).
- The information found in the [Catalog of State Financial Assistance](#) for this award.
- The information found in the [State Projects Compliance Supplement](#) for this award.

### Part VII: Recipient Certification -

As the duly authorized representative of the Recipient organization, I acknowledge, understand, and agree to abide by the requirements set forth in this document. I understand the failure to comply with these requirements may result in the withholding of funds, disallowance of costs, and/or refund of costs to FDLE. Additionally, I understand documentation to verify compliance with the requirements above must be maintained and provided to FDLE at the time of monitoring.

**Signature:**

**Date:**

**Printed Name:**

**Title:**

### Part VIII: Subrecipient Certification -

As the duly authorized representative of the Subrecipient organization, I acknowledge, understand, and agree to abide by the requirements set forth in this document. I understand the failure to comply with these requirements may result in the withholding of funds, disallowance of costs, and/or refund of costs to the Recipient or state awarding agency. Additionally, I understand documentation to verify compliance with the requirements above must be maintained and provided to the Recipient and/or state awarding agency at the time of monitoring.

**Signature:**

**Date:**

**Printed Name:**

**Title:**



## State Financial Assistance Certificate of Subaward

### Appendix A: Additional instructions for Recipients

1. In accordance with CFO Memo No. 20, Compliance Requirements for Agreements, all agreements with subrecipients of state financial assistance must require:
  - a. Compliance with §215.97, F.S.
  - b. Compliance with §215.971, F.S.
  - c. Compliance with laws, rules, and regulations applicable to expenditures of State funds, including, but not limited to, the Reference Guide for State Expenditures.
2. Recipients are responsible for passing down all of the requirements outlined in their state financial assistance agreement to their subrecipient. This may include, but is not limited to: reporting requirements, invoicing requirements, amendment procedures, etc.
3. Subaward agreements must contain all of the elements required by the state as outlined by the Reference Guide for State Expenditures, including: a scope of work, deliverables, financial consequences, an approved budget, and documentation requirements.
4. Recipients must obtain prior approval from FDLE if their subrecipient intends to use state funding for any third-party agreements (i.e., "fourth tier" subawards). If approved, the subrecipient will be responsible for passing along all of the requirements outlined in this document to their sub-subrecipient.
5. Recipients are responsible for reviewing all invoices and activity logs submitted by the subrecipient to ensure the expenses incurred are in accordance with the approved budget of their agreement with FDLE. If FDLE determines an expense is not allowable, the amount claimed shall be deducted from the total amount payable or from a future payment request.
6. Recipients are highly encouraged to perform a project risk assessment to determine the level of monitoring that will be required by the subrecipient (desk monitoring, on-site monitoring, etc.)
7. In accordance with §215.97, F.S., Florida Single Audit Act:
  - a. Recipients are responsible for reviewing the financial reporting package of the subrecipient for each fiscal year in which the subrecipient spent state funds. Recipients must review the schedule of state expenditures, schedule of findings, management response letter, and corrective action plan, to the extent necessary to determine whether timely and appropriate corrective action has been taken with respect to audit findings and recommendations.
  - b. Recipients are responsible for performing any other procedures specified in the terms and conditions of their state financial assistance agreement.
  - c. Recipients must require subrecipients, as a condition of receiving state financial assistance, to permit the independent auditor of the nonstate entity, the state awarding agency, the Department of Financial Services, and the Auditor General access to the subrecipient's records and the subrecipient's independent auditor's working papers as necessary to comply with the requirements of this section.