

**COST ANALYSIS FOR NON-COMPETITIVELY PROCURED AGREEMENTS  
IN EXCESS OF CATEGORY II**

<b>Line Item Budget Category</b>	<b>Amount</b>	<b>% Allocated to this Agreement</b>	<b>Allowable</b>	<b>Reasonable</b>	<b>Necessary</b>
Salaries	\$522,000	100%	X	X	X
Materials	\$577,000	100%	X	X	X
Training	\$16,000	100%	X	X	X
Outreach	\$228,000	100%	X	X	X
Curriculum Development & Testing	\$258,000	100%	X	X	X
Indirect cost/overhead	\$59,000	100%	X	X	X
<b>TOTAL</b>	<b>\$1,660,000</b>				

**CERTIFICATION**

I certify that the cost for each line item budget category has been evaluated and determined to be allowable, reasonable, and necessary as required by Section 216.3475, Florida Statutes. Documentation is on file evidencing the methodology used and the conclusions reached.

Jeanie Vause  
Name

Jeanie Vause  
Signature

General Services Analyst  
Title

6/20/18  
Date

# FLORIDA SINGLE AUDIT ACT STATE PROJECT DETERMINATION CHECKLIST

This checklist may be obtained electronically from the Department of Financial Services' website (<https://apps.fldfs.com/fsaa>).

This checklist must be used by State agencies to evaluate the applicability of the Florida Single Audit Act (FSAA) to a state program<sup>1</sup> for inclusion in the Catalog of State Financial Assistance (CSFA).

<sup>1</sup> A state program is defined as a set of special purpose activities undertaken to realize identifiable goals and objectives in order to achieve a State agency's mission and legislative intent requiring accountability for State resources.

A state program or budget appropriation may include more than one special purpose activity with distinctly different objectives. Each of these distinct special purpose activities must be assigned a separate CSFA number (if the FSAA is determined to be applicable based on the analysis below).

The General Appropriations Act - particularly appropriation categories 05, 08, 09, 10, and 14XXXX - is an excellent place to begin researching state programs to determine their applicability to the FSAA. However, this list of appropriation categories is not all-inclusive.

A State Project is a state program that provides state financial assistance to a non-state organization and must be assigned a state project identifier in the Catalog of State Financial Assistance (CSFA number).

State Agency: Department of Legal Affairs

Title/Name of State Program: Monique Burr Foundation - Child Safety Matters

Authorizing Statute/Legislative Proviso: 1283

**All four questions below must be completed.** A state program may include more than one source of support. (i.e. A yes to more than one of the questions below.) Each source of support must be considered independently.

Is the state program supported by:

**Yes No**

1. Federal resources? If yes, please note CFDA number \_\_\_\_\_
2. State matching resources for a Federal Program as defined by OMB Circular A-133?
3. State maintenance of effort/level of effort (MOE) resources for a Federal Program as defined by OMB Circular A-133 Compliance Requirement G (Matching, Level of Effort, Earmarking)? If yes, please note CFDA number (if different from above) \_\_\_\_\_
4. State resources other than State match or State MOE?

**Complete the applicable sections below for each yes response above.**

If **only** Question 1 **and/or** Question 2 above is **yes**, the state program is **not** a State Project and should not be included in the CSFA.

If Question 3 above is **yes**, the State MOE resources must be analyzed using the following criteria:

**Yes No**

- A. Do Federal Regulations specify the requirements for the use of the State MOE resources and are there no additional State requirements?
- B. Do contracts contain sufficient language to identify the State MOE resources and the associated Federal Program?
- C. Do A-133 audit requirements apply to the State MOE resources and do contracts stipulate that the State MOE resources should be tested in an A-133 audit in accordance with Federal Program requirements?

If A-C above are **all yes**, the state program is **not** a State Project and should not be included in the CSFA.

If **any** of A-C above are **no**, the state program is a State Project and must be assigned a CSFA number.

If Question 4 above is **yes**, answer the following:

**Yes No**

- Are any of the State resources provided to a non-state organization?

If no, the state program is not a State Project and should not be included in the CSFA.

If yes, the state program must be evaluated using the following criteria:

**Yes No**

- A. Does the state program establish programmatic objectives, which must be met by the non-state organization in order for it to receive State resources? (e.g. legislative intent, programmatic outcomes/goals, or are related to the Agency's mission)
- B. Does the state program provide resources to enhance or support the operations or programs of a non-state organization?
- C. Does the state program provide resources to a non-state organization for providing a program service? (i.e. Are the services provided by the non-state organization consistent with the programmatic objectives?)
- D. Does the state program contain specific laws, guidelines or regulations regarding allowable program expenditures?

If any of A-D above is yes, the state program is a State Project and must be assigned a CSFA number.

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

(Check one) A State Project:  \_\_\_\_\_ Not a State Project: \_\_\_\_\_

Comments:

Completed By: (Program Personnel)

Print Name: Jeanie Vause

Phone Number: 850-414-3450

Title: General Services Analyst

Signature: *Rami Dan*

Date: 6/20/18

Budget Office Review: (Applies only to Questions 1-4)

Print Name of Reviewer: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Title: \_\_\_\_\_

Signature of Reviewer: \_\_\_\_\_

Date: \_\_\_\_\_

Finance and Accounting Review: (Applies only to Question 3 A-C and Question 4 A-D)

Print Name of Reviewer: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Title: \_\_\_\_\_

Signature of Reviewer: \_\_\_\_\_

Date: \_\_\_\_\_

Office of Inspector General Receipt:

Print Name of Receiver: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Title: \_\_\_\_\_

Signature of Receiver: \_\_\_\_\_

Date: \_\_\_\_\_

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 (850) 413-3060 or Suncom 293-3060. **The Agency's Office of Inspector General must forward each original completed and approved checklist to the Department of Financial Services, Bureau of Auditing, 200 East Gaines Street, Tallahassee, Florida 32399-0355.** Reference may be made to Rule 69I-5, FAC.

## FLORIDA SINGLE AUDIT ACT CHECKLIST FOR NON-STATE ORGANIZATIONS - RECIPIENT/SUBRECIPIENT VS. VENDOR DETERMINATION

This checklist and the standard contract audit language may be obtained electronically from the Department of Financial Services' website (<https://apps.fldfs.com/fsaa>).

If a Florida Single Audit Act State Project Determination Checklist has not been previously completed, please complete it now. (Applies only to State agencies)

This checklist must be used by State agencies to evaluate the applicability of the Florida Single Audit Act (FSAA) to non-state organizations after a state program has been determined (using the Florida Single Audit Act State Project Determination Checklist) to provide state financial assistance (i.e. is a State Project as defined in 215.97 (2), F.S.). This checklist assists in determining if the non-state organization is a vendor, recipient/subrecipient, or an exempt organization.

Recipients and subrecipients of state financial assistance must also use this checklist to evaluate the applicability of the FSAA to non-state organizations to which they provide State resources to assist in carrying out a State Project.

Name of Non-state Organization: Monique Burr Foundation - Child Safety Matters  
 Type of Non-state Organization: Non-profit  
 (i.e. nonprofit, for-profit, local government; if the non-state organization is a local government, please indicate the type of local government – municipality, county commission, constitutional officer, water management district, etc.)  
 Awarding Agency: Department of Legal Affairs  
 Title of State Project: Monique Burr Foundation - Child Safety Matters  
 Catalog of State Financial Assistance (CSFA) Number: 41 019  
 Contract/Grant/Agreement Number: K04354

### PART A

<u>YES</u>	<u>NO</u>	
—	<u>X</u>	1. Is the non-state organization a district school board, charter school, community college, public university, government outside of Florida, or a Federal agency?
—	<u>X</u>	2. Is the relationship with the non-state organization <b>only</b> to procure commodities (as defined in 287.012(5) F.S.)?
—	<u>X</u>	3. Does the relationship with the non-state organization consist of <b>only</b> Federal resources, State matching resources for Federal Programs or local matching resources for Federal Programs?
—	<u>X</u>	4. Does the relationship with the non-state organization consist of <b>only</b> State maintenance of effort (MOE) <sup>1</sup> resources that meet <b>all</b> of the following criteria?
—	—	A. Do Federal Regulations specify the requirements for the use of the State MOE resources and are there no additional State requirements?
—	—	B. Do contracts contain sufficient language to identify the State MOE resources and the associated Federal Program?
—	—	C. Do A-133 audit requirements apply to the State MOE resources and do contracts stipulate that the State MOE resources should be tested in an A-133 audit in accordance with Federal Program requirements?
<sup>1</sup> MOE refers to the Federal maintenance of effort/level of effort requirements as defined by OMB Circular A-133 Compliance Requirement G (Matching, Level of Effort, Earmarking).		
<b>If any of 1-4 above is yes, the recipient/vendor relationship determination does not need to be completed because the FSAA is not applicable to the non-state organization.</b>		

**PART B**

Recipient/Vendor Relationship Determination:

The following should be analyzed for each relationship with a non-state organization where it has been determined that the state program provides state financial assistance (i.e. is a State Project) and the non-state organization is not exempt based on the questions above. This relationship may be evidenced by, but not limited to, a contract, agreement, or application.

- | <u>YES</u>                          | <u>NO</u>                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------------------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | 1. Does State law or legislative proviso create the non-state organization to carry out this State Project?                                                                                                                                                                                                                                                                                                                                                              |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | 2. Is the non-state organization required to provide matching resources not related to a Federal Program?                                                                                                                                                                                                                                                                                                                                                                |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | 3. Is the non-state organization required to meet or comply with specified State Project requirements in order to receive State resources? (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/rules.) |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | 4. Is the non-state organization required to make State Project decisions, which the State agency would otherwise make? (e.g. determine eligibility, provide case management, etc.)                                                                                                                                                                                                                                                                                      |
| <input checked="" type="checkbox"/> | <input type="checkbox"/>            | 5. Is the non-state 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, etc. Performance measures may or may not be related to State performance-based budgeting.)                                                                                                                                              |

If **any** of the above is **yes**, there is a **recipient/subrecipient relationship** and the non-state organization is subject to the FSAA. Otherwise the non-state organization is a **vendor** and is **not** subject to the FSAA.

**PART C**

Based on your analysis of the response above and discussions with appropriate agency personnel, state your conclusion regarding the non-state organization.

(Check one)    **Recipient/Subrecipient:**                       **Vendor:**                       **Exempt Organization:**

**Comments:**

**Print Name:** Jeanie Vause

**Telephone Number:** 850-414-3450

**Title:** General Services Analyst

**Signature:** 

**Date:** 6/20/18

Note it is the program personnel's responsibility to notify Finance and Accounting of which non-state organizations have been determined to be recipients and are receiving state financial assistance (i.e. disbursements must be coded as 7500 object code in FLAIR).

*Note it is possible to have a contractual agreement with a non-state organization under Chapter 287, Florida Statutes, and still consider the non-state organization a recipient under the Florida Single Audit Act.*

If a recipient/subrecipient relationship exists the standard contract audit language, including Exhibit 1 (DFS-A2-CL), must be included in the document that established the State's, recipient's, or subrecipient's relationship with the non-state entity.

Questions regarding the evaluation of a non-state organization or if it has been determined that the non-state organization is a recipient and a CSFA number has not been assigned, contact your FSAA State agency liaison or the Department of Financial Services, Bureau of Auditing at (850) 413-3060 or Suncom 293-3060. Reference may be made to Rule 69I-5, FAC.

**ATTACHMENT C – BUDGET**  
**Monique Burr Foundation for Children, Inc.**  
**2018-2019 Budget**

<b>Curriculum Supplies Delivered to Schools</b>			
Parent Information Sheets			\$175,000
Reinforcement Student Take-Home Items			192,000
Classroom and School Materials			131,000
Order Kitting, Fulfillment and Shipping			<u>79,000</u>
<b>Total Curriculum Supplies Delivered to Schools</b>			<b>577,000</b>
<b>Employee Salaries, Payroll Taxes, Benefits and Payroll Admin.</b>	<b>Annually</b>	<b>As %</b>	<b>Budget</b>
Program Director	88,989	94%	84,000
Program Support Staff	149,986	86%	129,000
Executive Director	148,202	84%	125,000
Executive Director Support Staff	228,143	26%	60,000
Finance and Operations Director	101,597	80%	81,000
Finance and Operations Support Staff	73,874	58%	<u>43,000</u>
<b>Total Employee Salaries, Payroll Taxes, Benefits and Payroll Admin</b>			<b>522,000</b>
<b>Outreach</b>			
PR agency campaign services and media ad buy			78,000
Conferences & meetings for trainings, presentations and to share curriculum information			55,000
Print and digital distribution of lesson plans and curriculum information			35,000
Social Media			30,000
Videography used to increase curriculum implementation			<u>30,000</u>
<b>Total Outreach</b>			<b>228,000</b>
<b>Curriculum Evaluation and Testing</b>			
Curriculum Evaluation & Testing			<u>204,000</u>
<b>Total Curriculum Evaluation and Testing</b>			<b>204,000</b>
<b>Overhead</b>			
Hardware, software and computer services			25,000
Accounting			19,000
Supplies			7,000
Printing and copying			2,000
Storage			5,000
Professional membership dues related to Florida education organizations			500
Postage			<u>500</u>
<b>Total Overhead</b>			<b>59,000</b>
<b>Curriculum Development</b>			
Education professionals and consultants			15,000
Translation			14,000
Presentation design			<u>25,000</u>
<b>Total Curriculum Development</b>			<u>54,000</u>
<b>Training</b>			
Instructor led live trainings			4,000
Online training courses			<u>12,000</u>
<b>Total Training</b>			<u>16,000</u>
<b>Total</b>			<b>1,660,000</b>