

**ATTACHMENT II  
DEPARTMENT OF JUVENILE JUSTICE  
FLORIDA SINGLE AUDIT ACT  
CHECKLIST FOR COMPLIANCE WITH FEDERAL AND DEPARTMENTAL AUDIT REQUIREMENTS  
PART I AND/OR II APPLIES**

**NOTE: FOR ADDITIONAL INFORMATION, PLEASE GO TO: <https://apps.fldfs.com/fsaa/links.aspx>**

The administration of resources awarded by the Department of Juvenile Justice to the recipient/subrecipient may be subject to audits and/or monitoring by the Department of Juvenile Justice, as described in this section.

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**MONITORING**

In addition to reviews of audits conducted in accordance with 2 CFR 200, Subpart F - Audit Requirements, and section 215.97, Florida Statutes (F.S.), as revised (see AUDITS below), monitoring procedures may include, but not be limited to, on-site visits by Department of Juvenile Justice staff, limited scope audits as defined by 2 CFR §200.425, or other procedures. By entering into this agreement, the recipient/subrecipient agrees to comply and cooperate with any monitoring procedures or processes deemed appropriate by the Department of Juvenile Justice. In the event the Department of Juvenile Justice determines that a limited scope audit of the recipient/subrecipient is appropriate, the recipient/subrecipient agrees to comply with any additional instructions provided by Department of Juvenile Justice staff to the recipient/subrecipient regarding such audit. The recipient/subrecipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer (CFO) or Auditor General.

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**AUDITS**

**Part I: Federally Funded**

This part is applicable if the recipient/subrecipient is a state or local government or a nonprofit organization as defined in 2 CFR §200.90, §200.64, and §200.70.

1. A recipient/subrecipient that expends \$750,000 or more in federal awards in its fiscal year must have a single or program-specific audit conducted in accordance with the provisions of 2 CFR 200, Subpart F - Audit Requirements. EXHIBIT 1 to this form lists the federal resources awarded through the Department of Juvenile Justice by this agreement. In determining the federal awards expended in its fiscal year, the recipient/subrecipient shall consider all sources of federal awards, including federal resources received from the Department of Juvenile Justice. The determination of amounts of federal awards expended should be in accordance with the guidelines established in 2 CFR §§200.502-503. An audit of the recipient/subrecipient conducted by the Auditor General in accordance with the provisions of 2 CFR §200.514 will meet the requirements of this Part.
2. For the audit requirements addressed in Part I, paragraph 1, the recipient/subrecipient shall fulfill the requirements relative to auditee responsibilities as provided in 2 CFR §§200.508-512.
3. A recipient/subrecipient that expends less than \$750,000 in federal awards in its fiscal year is not required to have an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F - Audit Requirements. If the recipient/subrecipient expends less than \$750,000 in federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR 200, Subpart F - Audit Requirements, the cost of the audit must be paid from non-federal resources (i.e., the cost of such an audit must be paid from recipient/subrecipient resources obtained from other than federal entities).

**Part II: State Funded**

*Note: This part is applicable if the recipient/subrecipient is a nonstate entity as defined by section 215.97(2), F.S.*

1. In the event that the recipient/subrecipient expends a total amount of state financial assistance equal to or in excess of \$750,000 in any fiscal year of such recipient/subrecipient (for fiscal years ending June 30, 2017, or thereafter), the recipient/subrecipient must have a state single or project-specific

audit for such fiscal year in accordance with section 215.97, F.S.; applicable rules of the Department of Financial Services; and Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. EXHIBIT 1 to this form lists the state financial assistance awarded through the Department of Juvenile Justice by this agreement. In determining the state financial assistance expended in its fiscal year, the recipient/subrecipient shall consider all sources of state financial assistance, including state financial assistance received from the Department of Juvenile Justice, other state agencies, and other nonstate entities. State financial assistance does not include federal direct or pass-through awards and resources received by a nonstate entity for federal program matching requirements.

2. For the audit requirements addressed in Part II, paragraph 1, the recipient/subrecipient shall ensure that the audit complies with the requirements of section 215.97(8), F.S. This includes submission of a financial reporting package as defined by section 215.97(2), F.S., and Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.
3. If the recipient/subrecipient expends less than \$750,000 in state financial assistance in its fiscal year (for fiscal years ending June 30, 2017, or thereafter), an audit conducted in accordance with the provisions of section 215.97, F.S., is not required. If the recipient/subrecipient expends less than \$750,000 in state financial assistance in its fiscal year and elects to have an audit conducted in accordance with the provisions of section 215.97, F.S., the cost of the audit must be paid from the nonstate entity's resources (i.e., the cost of such an audit must be paid from the recipient's/subrecipient's resources obtained from other than state entities).

### **Part III: Other Audit Requirements**

Pursuant to paragraph 215.97(8)(n), Florida Statutes, State agencies may conduct or arrange for audits of state financial assistance that are in addition to audits conducted in accordance with section 215.97, Florida Statutes. In such an event, the State-awarding agency will arrange for funding the full cost of such additional audits.

### **Part IV: Report Submission**

1. Copies of reporting packages for audits conducted in accordance with 2 CFR 200, Subpart F - Audit Requirements, and required by Part I of this form shall be submitted, when required by 2 CFR §200.512, by or on behalf of the recipient/subrecipient directly to the Federal Audit Clearinghouse (FAC) as provided in 2 CFR §200.36 and §200.512.

The FAC's website provides a data entry system and required forms for submitting the single audit reporting package. Updates to the location of the FAC and data entry system may be found at the OMB website.

2. Copies of financial reporting packages required by Part II of this form shall be submitted by or on behalf of the recipient/subrecipient directly to each of the following:

- a. The Department of Juvenile Justice at each of the following addresses:

Inspector General  
2737 Centerview Drive  
Knight Building, Suite 3400  
Tallahassee, FL 32399-3100

- b. The Auditor General's Office at the following address:

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

The Auditor General's website (<https://flauditor.gov/>) provides instructions for filing an electronic copy of a financial reporting package.

- Copies of reports or the management letter required by Part III of this form shall be submitted by or on behalf of the recipient/subrecipient directly to:

The Department of Juvenile Justice at each of the following addresses:

Inspector General  
2737 Centerview Drive  
Knight Building, Suite 3400  
Tallahassee, FL 32399-3100

- Any reports, management letters, or other information required to be submitted to the Department of Juvenile Justice pursuant to this agreement shall be submitted timely in accordance with 2 CFR §200.512, section 215.97, F.S., and Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.
- Recipients/subrecipients, when submitting financial reporting packages to the Department of Juvenile Justice for audits done in accordance with 2 CFR 200, Subpart F - Audit Requirements, or Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, should indicate the date that the reporting package was delivered to the recipient/subrecipient in correspondence accompanying the reporting package.

#### **Part V: Record Retention**

The recipient/subrecipient shall retain sufficient records demonstrating its compliance with the terms of the award(s) and this agreement for a period of years (*specify appropriate number of years, should be at least five years*) from the date the audit report is issued, and shall allow the Department of Juvenile Justice, or its designee, the CFO, or Auditor General access to such records upon request. The recipient/subrecipient shall ensure that audit working papers are made available to the Department of Juvenile Justice, or its designee, the CFO, or Auditor General upon request for a period of (*specify appropriate number of years, should be at least three years*) years from the date the audit report is issued, unless extended in writing by the Department of Juvenile Justice.

*Note: Records need to be retained for at least five years to comply with record retention requirements related to original vouchers as prescribed by the Department of State, Division of Library and Information Services, Bureau of Archives and Records Management.*

## FSAA EXHIBIT 1

### Federal Resources Awarded to the Recipient/Subrecipient Pursuant to this Agreement Consist of the Following:

*Note: If the resources awarded to the recipient/subrecipient represent more than one federal program, provide the same information shown below for each federal program and show total federal resources awarded.*

1. Federal Program A:  
List federal agency, Catalog of Federal Domestic Assistance title and number, and \$ (amount).
2. Federal Program B **(if applicable or delete if not applicable)**:  
List federal agency, Catalog of Federal Domestic Assistance title and number, and \$ (amount).

### Compliance Requirements Applicable to the Federal Resources Awarded Pursuant to this Agreement are as Follows:

*Note: If the resources awarded to the recipient/subrecipient represent more than one federal program, list applicable compliance requirements for each federal program in the same manner as shown below.*

1. Federal Program A:  
List applicable compliance requirements as follows:
  - a. First applicable compliance requirement (e.g., what services or purposes resources must be used for).
  - b. Second applicable compliance requirement (e.g., eligibility requirements for recipients/subrecipients of the resources).
  - c. Etc.
2. Federal Program B: **(If applicable or delete if not applicable)**  
List applicable compliance requirements as follows:
  - a. First applicable compliance requirement (e.g., what services or purposes resources must be used for).
  - b. Second applicable compliance requirement (e.g., eligibility requirements for recipients/subrecipients of the resources).
  - c. Etc.

*Note: Instead of listing the specific compliance requirements as shown above, the state awarding agency may elect to use language that requires the recipient/subrecipient to comply with the requirements of applicable provisions of specific laws, rules, regulations, etc. For example, for Federal Program A, the language may state that the recipient/subrecipient must comply with specific laws, rules, regulations, etc., that pertains to how the awarded resources must be used or how eligibility determinations are to be made. The state awarding agency, if practical, may want to attach a copy of the specific laws, rules, regulations, etc., referred to.*

### State Resources Awarded to the Recipient/Subrecipient Pursuant to this Agreement Consist of the Following:

#### Matching Resources for Federal Programs:

*Note: If the resources awarded to the recipient/subrecipient for matching represent more than one federal program, provide the same information shown below for each federal program and show total state resources awarded for matching.*

1. Federal Program A:  
List federal agency, Catalog of Federal Domestic Assistance title and number, and \$ (amount).
2. Federal Program B: **(If applicable or delete if not applicable)**  
List federal agency, Catalog of Federal Domestic Assistance title and number, and \$ (amount).

**Subject to Section 215.97, F.S.:**

*Note: If the resources awarded to the recipient/subrecipient represent more than one state project, provide the same information shown below for each state project and show total state financial assistance awarded that is subject to section 215.97, F.S.*

1. State Project A:

List state awarding agency, Catalog of State Financial Assistance title and number, and \$ (amount).

**EXAMPLE ONLY (be sure to remove):**

**Department of Juvenile Justice, Delinquency Prevention, CSFA # 80.029. The amount of the Agreement is \$35,928.00.**

2. State Project B: **(If applicable or delete if not applicable)**

List state awarding agency, Catalog of State Financial Assistance title and number, and \$ (amount).

**Compliance Requirements Applicable to State Resources Awarded Pursuant to this Agreement Are as Follows:**

*Note: List applicable compliance requirements in the same manner as illustrated above for federal resources. For matching resources provided by the Department of Juvenile Justice for federal programs, the requirements might be similar to the requirements for the applicable federal programs. Also, to the extent that different requirements pertain to different amounts of the non-federal resources, there may be more than one grouping (i.e., 1, 2, 3, etc.) listed under this category.*

*Note: 2 CFR §200.513 and section 215.97(5), F.S., require that the information about federal programs and state projects included in EXHIBIT 1 be provided to the recipient/subrecipient.*