



## FLORIDA DEPARTMENT OF JUVENILE JUSTICE POLICY

**Secretary** /s/, Wansley Walters

**Date:** July 16, 2012

**Subject:** Compliance with the Florida Single Audit Act

**Section:** FDJJ – 1810

**Originating Office:** Inspector General/Bureau of Internal Audit

**Authority:** Chapter 215.97, Florida Statutes; OMB Circular A-133

**Related References:** Auditor General Rule 10.650  
Auditor General Rule 10.550  
Chapter 69I-5, Florida Administrative Code

**Purpose:** Established to implement the provisions of Chapter 215.97, F.S. (Florida Single Audit Act) by the Department of Juvenile Justice; to ensure the Department promotes sound financial management of state financial assistance expenditures; and to ensure the Department monitors, uses, and follows up on audits related to state financial assistance provided to non-state entities. Nothing in this policy and related procedures shall supersede, or infringe on the authority of Federal Law, Florida Statute, related Rules of the Auditor General, and the Department of Financial Services.

**Offices Affected by the Policy:** All offices within the Department of Juvenile Justice.

### **POLICY STATEMENT:**

Establishes uniform, department-wide single audit compliance requirements for all DJJ programs and offices with state financial assistance responsibilities.

Encourages interoffice coordination and communication along with sound administrative and procedural directives that allow the Department to achieve and maintain compliance with federal and state laws, rules and regulations with regards to state and federal financial assistance.

The Office of Inspector General, Bureau of Internal Audits shall develop, maintain, and disseminate uniform Department policies, procedures and guidelines for compliance with federal law and state statutes governing single audits in accordance with the provisions of the Office of Management and Budget (OMB) Circular A-133 and s. 215.97, F.S.

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The Office of Inspector General, Bureau of Internal Audits shall provide technical assistance, training, and administrative guidance regarding compliance with federal and state single audit requirements to Program Offices within DJJ.

The Office of Budget shall assume primary responsibility for the completion of the Department of Financial Services form DFS-A2-PD, Florida Single Audit Act State Project Determination Checklist and provide assistance to Program Office Budget Liaisons with the development of Department of Financial Services form DFS-A2-AR, Agency Request Form for New CSFA Project Number.

Program Offices shall ensure adherence to departmental policies and procedures related to recipient responsibilities in accordance with the Florida Single Audit Act and OMB Circular A-133.

The Bureau of Contracts shall ensure that appropriate audit language is inserted in all contracts and grants where applicable.

**PROCEDURES/MANUALS:**

Procedures for this policy are accessible on the Department Policies internet page.