

**RESOLUTION 2017 - 325**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, APPROVING THE TERMS, PROVISIONS, AND REQUIREMENTS OF A STATE OF FLORIDA STATE AID TO LIBRARIES GRANT APPLICATION AND GRANT AGREEMENT, AND AUTHORIZING THE CHAIRPERSON OF THE BOARD OF COUNTY COMMISSIONERS TO EXECUTE THE AGREEMENT ON BEHALF OF THE COUNTY.**

**RECITALS**

**WHEREAS**, the St. Johns County Board of Commissioners, on behalf of the St. Johns County Public Library System has applied for and will receive a State of Florida Aid to Libraries Grant; and

**WHEREAS**, the state grant funds will assist St. Johns County in providing library and multimedia resources to the residents of St. Johns County; and

**WHEREAS**, the St. Johns County Public Library System strives to provide the highest quality programs and services to the citizens of St. Johns County, as outlined in its Long-Range Plan 2017- 2019; and

**WHEREAS**, the County has reviewed the terms, provisions, conditions, and requirements of the State of Florida State Aid to Libraries Grant Agreement, attached hereto as Exhibit A; and

**WHEREAS**, the County has determined that accepting the terms of the agreement and entering into the agreement will serve the interests of the County.

**BE IT RESOLVED** by the Board of County Commissioners of St. Johns County, Florida:

1. The above recitals are true and correct and hereby incorporated into the body of this Resolution and adopted as findings of fact.
2. The Board of County Commissioners hereby approves the terms, provisions, conditions, and requirements of the State of Florida State Aid to Libraries Grant Agreement, and authorizes the Chair of the Board of County Commissioners of St. Johns County to execute the Agreement on behalf of the County, in substantially the same form and format as attached.
3. To the extent that there are any typographical or administrative errors that do not change the tone, tenor, or concept of this Resolution, this Resolution may be revised without subsequent approval by the Board of County Commissioners.

**PASSED AND ADOPTED** by the Board of County Commissioners of St. Johns County, State of Florida, this 3<sup>rd</sup> day of ~~September~~ October 2017.

**BOARD OF COUNTY COMMISSIONERS  
OF ST. JOHNS COUNTY, FLORIDA**

By: \_\_\_\_\_

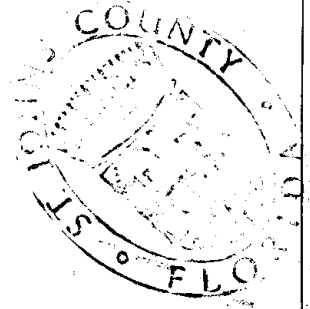
Commissioner James K. Johns, Chair

ATTEST: Hunter S. Conrad

By: Pam Halterman

Deputy Clerk

RENDITION DATE 10/5/17



**STATE AID TO LIBRARIES GRANT  
AGREEMENT BETWEEN  
THE STATE OF FLORIDA, DEPARTMENT OF STATE  
AND**

**St. Johns County Board of County Commissioners for and on behalf of Saint Johns  
County Public Library**

This Agreement is by and between the State of Florida, Department of State, Division of Library and Information Services, hereinafter referred to as the "Division," and the St. Johns County Board of County Commissioners for and on behalf of Saint Johns County Public Library, hereinafter referred to as the "Grantee."

The Grantee has submitted an application and has met all eligibility requirements and has been awarded a State Aid to Libraries Grant (CSFA 45.030) by the Division in the amount specified on the "Fiscal Year 2017-18 State Aid to Libraries Final Grants" document (which is incorporated as part of this Agreement and entitled Attachment B). The Division has the authority to administer this grant in accordance with Section 257, *Florida Statutes*. By reference, the application and any approved revisions are hereby made a part of this agreement.

In consideration of the mutual covenants and promises contained herein, the parties agree as follows:

1. **Grant Purpose.** This grant shall be used exclusively for the "State Aid to Libraries Grant," the public purpose for which these funds were appropriated.

a. The Grantee shall perform the following Scope of Work as identified in Section 257.17, *Florida Statutes*:

Manage or coordinate free library service to the residents of its legal service area. The Grantee shall:

1. Have a single administrative head employed full time by the library's governing body;
2. Provide free library service, including loaning materials available for circulation free of charge and providing reference and information services free of charge;
3. Provide access to materials, information and services for all residents of the area served; and
4. Have at least one library, branch library or member library open 40 hours or more each week.

b. The Grantee agrees to provide the following **Deliverables** related to the Scope of Work for payments to be awarded.

Payment 1, Deliverable/Task 1:

- Payment will be a fixed price in the amount of 100% of the grant award. The Grantee will:
  - Adopt or approve current year library budget;
  - Have at least one library, branch library or member library open 40 hours or more each week (excluding holidays) during the grantee's fiscal year; and
  - Adopt or approve the Annual Plan of Service for the grantee's fiscal year.

2. **Length of Agreement.** This Agreement shall begin the date the agreement is signed by both the Grantee's Governing Body and the Division and continue until all grant funds have been expended, unless terminated in accordance with the provisions of Section 28 of this Agreement.
3. **Expenditure of Grant Funds.** The Grantee cannot obligate or expend any grant funds before the Agreement has been signed by all parties. No costs incurred after termination of the Agreement shall be allowed unless specifically authorized by the Division.
4. **Contract Administration.** The parties are legally bound by the requirements of this agreement. Each party's contract manager, named below, will be responsible for monitoring its performance under this Agreement and will be the official contact for each party. Any notice(s) or other communications in regard to this agreement shall be directed to or delivered to the other party's contract manager by utilizing the information below. Any change in the contact information below should be submitted in writing to the contract manager within 10 days of the change.

**For the Division of Library and Information Services:**

Marian Deeney, Library Program Administrator  
Florida Department of State  
R.A. Gray Building  
Mail Station # 9D  
500 South Bronough Street  
Tallahassee, Florida 32399-0250  
Phone: 850.245.6620  
Facsimile: 850.245.6643  
Email: marian.deeney@dos.myflorida.com

**For the Grantee:**

6670 U.S. Highway 1 South Saint Augustine, Florida 32086  
Phone:  
Facsimile:  
Email:

5. **Grant Payments.** The total grant award shall not exceed the amount specified on the "Fiscal Year 2017-18 State Aid to Libraries Final Grants" document (Attachment B), which shall be paid by the Division in consideration for the Grantee's minimum performance as set forth by the terms and conditions of this Agreement. Payment will be a fixed price in the amount of 100% of the grant award as specified in Attachment B. Payment will be made in accordance with the completion of the Deliverables.
6. **Electronic Payments.** The Grantee can choose to use electronic funds transfer (EFT) to receive grant payments. All grantees wishing to receive their award through EFT must submit a Vendor Direct Deposit Authorization form (incorporated by reference) to the Florida Department of Financial Services. If EFT has already been set up for your organization, you do not need to submit another authorization form unless you have changed bank accounts. To download this form visit [myfloridacfo.com/Division/AA/Forms/DFS-A1-26E.pdf](http://myfloridacfo.com/Division/AA/Forms/DFS-A1-26E.pdf). The form also includes tools and information that allow you to check on payments.

7. **Florida Substitute Form W-9.** A completed Substitute Form W-9 is required from any entity that receives a payment from the State of Florida that may be subject to 1099 reporting. The Department of Financial Services (DFS) must have the correct Taxpayer Identification Number (TIN) and other related information in order to report accurate tax information to the Internal Revenue Service (IRS). To register or access a Florida Substitute Form W-9 visit [flvendor.myfloridacfo.com/](http://flvendor.myfloridacfo.com/). **A copy of the Grantee's Florida Substitute Form W-9 must be submitted by the Grantee to the Division with the executed Agreement.**

8. **Financial Consequences.** The Department shall apply the following financial consequences for failure to perform the minimum level of services required by this Agreement in accordance with Sections 215.971 and 287.058, *Florida Statutes*:

Should the library fail to provide free library service to the public or to be open for at least 40 hours per week, it will no longer be eligible to receive State Aid to Libraries grant funding, and its funding will be reduced to zero.

Payment will be withheld if Deliverables are not satisfactorily completed.

9. **Credit Line(s) to Acknowledge Grant Funding.** The Division requires public acknowledgement of State Aid to Libraries Grant funding for activities and publications supported by grant funds. Any announcements, information, press releases, publications, brochures, videos, web pages, programs, etc. created as part of a State Aid to Libraries Grant project must include an acknowledgment that State Aid to Libraries Grant funds were used to create them.

Use the following text:

"This project has been funded under the provisions of the State Aid to Libraries Grant program, which is administered by the Florida Department of State's Division of Library and Information Services."

10. **Non-allowable Grant Expenditures.** The Grantee agrees to expend all grant funds received under this agreement solely for the purposes for which they were authorized and appropriated. Expenditures shall be in compliance with the state guidelines for allowable project costs as outlined in the Department of Financial Services' Reference Guide for State Expenditures (incorporated by reference), which are available online at [myfloridacfo.com/aadir/reference\\_guide](http://myfloridacfo.com/aadir/reference_guide).

Grant funds may not be used for the purchase or construction of a library building or library quarters

11. **Travel Expenses.** The Subgrantee must pay any travel expenses, from grant or local matching funds, in accordance to the provisions of Section 112.061, *Florida Statutes*

12. **Unobligated and Unearned Funds and Allowable Costs.** In accordance with Section 215.971, *Florida Statutes*, the Grantee shall refund to the State of Florida any balance of unobligated funds which has been advanced or paid to the Grantee. In addition, funds paid in excess of the amount to which the recipient is entitled under the terms and conditions of the agreement must be refunded to the state agency. Further, the recipient may expend funds only for allowable costs resulting from obligations incurred during the specified agreement period. Expenditures of state financial assistance must be in compliance with the laws, rules and regulations applicable to expenditures of State funds, including, but not limited to, the *Reference Guide for State Expenditures*.

13. **Repayment.** All refunds or repayments to be made to the Department under this agreement are to be made payable to the order of "Department of State" and mailed directly to the following address: Florida Department of State, Attention: Marian Deeney, Division of Library and Information Services, 500 South Bronough Street, Mail Station #9D, Tallahassee, FL 32399. In accordance with Section 215.34(2), *Florida Statutes*, if a check or other draft is returned to the Department for collection, Recipient shall pay to the Department a service fee of \$15.00 or five percent (5%) of the face amount of the returned check or draft, whichever is greater.
14. **Single Audit Act.** Each grantee, other than a grantee that is a State agency, shall submit to an audit pursuant to Section 215.97, *Florida Statutes*. See Attachment A for additional information regarding this requirement. If a Grantee is not required by law to conduct an audit in accordance with the Florida Single Audit Act because it did not expend at least \$750,000 in state financial assistance, it must submit a Financial Report on its operations pursuant to Section 257.41(3), *Florida Statutes* within nine months of the close of its fiscal year.
15. **Retention of Accounting Records.** Financial records, supporting documents, statistical records and all other records, including electronic storage media pertinent to the Project, shall be retained for a period of five (5) fiscal years after the close out of the grant and release of the audit. If any litigation or audit is initiated or claim made before the expiration of the five-year period, the records shall be retained for five fiscal years after the litigation, audit or claim has been resolved.
16. **Obligation to Provide State Access to Grant Records.** The Grantee must make all grant records of expenditures, copies of reports, books, and related documentation available to the Division or a duly authorized representative of the State of Florida for inspection at reasonable times for the purpose of making audits, examinations, excerpts and transcripts.
17. **Obligation to Provide Public Access to Grant Records.** The Division reserves the right to unilaterally cancel this Agreement in the event that the Grantee refuses public access to all documents or other materials made or received by the Grantee that are subject to the provisions of Chapter 119, *Florida Statutes*, known as the *Florida Public Records Act*. The Grantee must immediately contact the Division's Contract Manager for assistance if it receives a public records request related to this Agreement.
18. **Noncompliance.** Any Grantee that is not following *Florida Statutes* or rules, the terms of the grant agreement, Florida Department of State policies and guidance, local policies, or other applicable law or that has not submitted required reports or satisfied other administrative requirements for other Division of Library and Information Services grants or grants from any other Office of Cultural, Historical, and Information Programs (OCHIP) Division will be in noncompliance status and subject to the OCHIP Grants Compliance Procedure. OCHIP Divisions include the Division of Cultural Affairs, the Division of Historical Resources, and the Division of Library and Information Services. Grant compliance issues must be resolved before a grant award agreement may be executed and before grant payments for any OCHIP grant may be released.

19. **Accounting Requirements.** The Grantee must maintain an accounting system that provides a complete record of the use of all grant funds as follows:
- a) The accounting system must be able to specifically identify and provide audit trails that trace the receipt, maintenance and expenditure of state funds;
  - b) Accounting records must adequately identify the sources and application of funds for all grant activities and must classify and identify grant funds by using the same budget categories that were approved in the grant application. If Grantee's accounting system accumulates data in a different format than the one in the grant application, subsidiary records must document and reconcile the amounts shown in the Grantee's accounting records to those amounts reported to the Division;
  - c) An interest-bearing checking account or accounts in a state or federally chartered institution may be used for revenues and expenses described in the Scope of Work and detailed in the Estimated Project Budget;
  - d) The name of the account(s) must include the grant award number;
  - e) The Grantee's accounting records must have effective control over and accountability for all funds, property and other assets; and
  - f) Accounting records must be supported by source documentation and be in sufficient detail to allow for a proper pre-audit and post-audit (such as invoices, bills and canceled checks).
20. **Availability of State Funds.** The State of Florida's performance and obligation to pay under this Agreement are contingent upon an annual appropriation by the Florida Legislature. In the event that the state funds upon which this Agreement is dependent are withdrawn, this Agreement will be automatically terminated and the Division shall have no further liability to the Grantee beyond those amounts already expended prior to the termination date. Such termination will not affect the responsibility of the Grantee under this Agreement as to those funds previously distributed. In the event of a state revenue shortfall, the total grant may be reduced accordingly.
21. **Lobbying.** The Subgrantee will not use any grant funds for lobbying the state legislature, the state judicial branch or any state agency.
22. **Independent Contractor Status of Grantee.** The Grantee, if not a state agency, agrees that its officers, agents and employees, in performance of this Agreement, shall act in the capacity of independent contractors and not as officers, agents or employees of the state. The Grantee is not entitled to accrue any benefits of state employment, including retirement benefits and any other rights or privileges connected with employment by the State of Florida.
23. **Grantee's Subcontractors.** The Grantee shall be responsible for all work performed and all expenses incurred in connection with this Agreement. The Grantee may subcontract, as necessary, to perform the services and to provide commodities required by this Agreement. The Division shall not be liable to any subcontractor(s) for any expenses or liabilities incurred under the Grantee's subcontract(s), and the Grantee shall be solely liable to its subcontractor(s) for all expenses and liabilities incurred under its subcontract(s). The Grantee must take the necessary steps to ensure that each of its subcontractors will be deemed to be independent contractors and will not be considered or permitted to be agents, servants, joint venturers or partners of the Division.

24. **Liability.** The Division will not assume any liability for the acts, omissions to act or negligence of the Grantee, its agents, servants or employees; nor may the Grantee exclude liability for its own acts, omissions to act or negligence to the Division.
- a) The Grantee shall be responsible for claims of any nature, including but not limited to injury, death and property damage arising out of activities related to this Agreement by the Grantee, its agents, servants, employees and subcontractors. The Grantee shall indemnify and hold the Division harmless from any and all claims of any nature and shall investigate all such claims at its own expense. If the Grantee is governed by Section 768.28, *Florida Statutes*, it shall only be obligated in accordance with this Section.
  - b) Neither the state nor any agency or subdivision of the state waives any defense of sovereign immunity or increases the limits of its liability by entering into this Agreement.
  - c) The Division shall not be liable for attorney fees, interest, late charges or service fees, or cost of collection related to this Agreement.
  - d) The Grantee shall be responsible for all work performed and all expenses incurred in connection with the project. The Grantee may subcontract as necessary to perform the services set forth in this Agreement, including entering into subcontracts with vendors for services and commodities, provided that such subcontract has been approved in writing by the Department prior to its execution and provided that it is understood by the Grantee that the Department shall not be liable to the subcontractor for any expenses or liabilities incurred under the subcontract and that the Grantee shall be solely liable to the subcontractor for all expenses and liabilities incurred under the subcontract.
25. **Strict Compliance with Laws.** The Grantee shall perform all acts required by this Agreement in strict conformity with all applicable laws and regulations of the local, state and federal law. For consequences of noncompliance, see Section 18, Noncompliance.
26. **No Discrimination.** The Grantee may not discriminate against any employee employed under this Agreement or against any applicant for employment because of race, color, religion, gender, national origin, age, handicap, pregnancy or marital status. The Grantee shall insert a similar provision in all of its subcontracts for services under this Agreement.
27. **Breach of Agreement.** The Division will demand the return of grant funds already received, will withhold subsequent payments and/or will terminate this agreement if the Grantee improperly expends and manages grant funds; fails to prepare, preserve or surrender records required by this Agreement; or otherwise violates this Agreement.



28. **Termination of Agreement.** The Division will terminate or end this Agreement if the Grantee fails to fulfill its obligations herein. In such event, the Division will provide the Grantee a notice of its violation by letter and shall give the Grantee fifteen (15) calendar days from the date of receipt to cure its violation. If the violation is not cured within the stated period, the Division will terminate this Agreement. The notice of violation letter shall be delivered to the Grantee's Contract Manager, personally, or mailed to his/her specified address by a method that provides proof of receipt. In the event that the Division terminates this Agreement, the Grantee will be compensated for any work completed in accordance with this Agreement prior to the notification of termination if the Division deems this reasonable under the circumstances. Grant funds previously advanced and not expended on work completed in accordance with this Agreement shall be returned to the Division, with interest, within thirty (30) days after termination of this Agreement. The Division does not waive any of its rights to additional damages if grant funds are returned under this Section.
29. **Preservation of Remedies.** No delay or omission to exercise any right, power or remedy accruing to either party upon breach or violation by either party under this Agreement shall impair any such right, power or remedy of either party; nor shall such delay or omission be construed as a waiver of any such breach or default or any similar breach or default.
30. **Non-Assignment of Agreement.** The Grantee may not assign, sublicense or otherwise transfer its rights, duties or obligations under this Agreement without the prior written consent of the Division, which shall not unreasonably be withheld. The agreement transferee must demonstrate compliance with the requirements of the project. If the Division approves a transfer of the Grantee's obligations, the Grantee shall remain liable for all work performed and all expenses incurred in connection with this Agreement. In the event the Legislature transfers the rights, duties and obligations of the Division to another governmental entity, pursuant to Section 20.06, *Florida Statutes* or otherwise, the rights, duties and obligations under this Agreement shall be transferred to the succeeding governmental agency as if it was the original party to this Agreement.
31. **Required Procurement Procedures for Obtaining Goods and Services.** The Grantee shall provide maximum open competition when procuring goods and services related to the grant-assisted project in accordance with Section 287.057, *Florida Statutes*.
- a) Procurement of Goods and Services Not Exceeding \$35,000. The Grantee must use the applicable procurement method described below:
1. Purchases Up to \$2,500: Procurement of goods and services where individual purchases do not exceed \$2,500 do not require competition and may be conducted at the Grantee's discretion.
  2. Purchases or Contract Amounts Between \$2,500 and \$35,000: Goods and services costing between \$2,500 and \$35,000 require informal competition and may be procured by purchase order, acceptance of vendor proposals or other appropriate procurement document.
- b) Procurement of Goods and Services Exceeding \$35,000. Goods and services costing over \$35,000 may be procured by either Formal Invitation to Bid, Request for Proposals or Invitation to Negotiate and may be procured by purchase order, acceptance of vendor proposals or other appropriate procurement document.

32. **Conflicts of Interest.** The Grantee hereby certifies that it is cognizant of the prohibition of conflicts of interest described in Sections 112.311 through 112.326, *Florida Statutes* and affirms that it will not enter into or maintain a business or other relationship with any employee of the Department of State that would violate those provisions. The Grantee further agrees to seek authorization from the General Counsel for the Department of State prior to entering into any business or other relationship with a Department of State Employee to avoid a potential violation of those statutes.
33. **Binding of Successors.** This Agreement shall bind the successors, assigns and legal representatives of the Grantee and of any legal entity that succeeds to the obligations of the Division of Library and Information Services.
34. **Employment of Unauthorized Aliens.** The employment of unauthorized aliens by the Grantee is considered a violation of Section 274A (a) of the Immigration and Nationality Act. If the Grantee knowingly employs unauthorized aliens, such violation shall be cause for unilateral cancellation of this Agreement.
35. **Severability.** If any term or provision of the Agreement is found to be illegal and unenforceable, the remainder will remain in full force and effect, and such term or provision shall be deemed stricken.
36. **Americans with Disabilities Act.** All programs and facilities related to this Agreement must meet the standards of Sections 553.501-553.513, *Florida Statutes* and the Americans with Disabilities Act of 1990.
37. **Governing Law.** This Agreement shall be construed, performed and enforced in all respects in accordance with the laws and rules of Florida. Venue or location for any legal action arising under this Agreement will be in Leon County, Florida.
38. **Entire Agreement.** The entire Agreement of the parties consists of the following documents:
  - a) This Agreement
  - b) Florida Single Audit Act Requirements (Attachment A)
  - c) Fiscal Year 2017-18 State Aid to Libraries Final Grants (Attachment B)

**The Grantee hereby certifies that they have read this entire Agreement and will comply with all of its requirements.**

Date of Agreement: \_\_\_\_\_

Grantee:

Department of State:

By: \_\_\_\_\_

By: \_\_\_\_\_

Chair of Governing Body or

Chief Executive Officer

\_\_\_\_\_  
Typed name and title

\_\_\_\_\_  
Typed name and title

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Clerk or Chief Financial Officer

\_\_\_\_\_  
Typed name and title

\_\_\_\_\_  
Date

# ATTACHMENT A

## FEDERAL AND STATE OF FLORIDA SINGLE AUDIT ACT REQUIREMENTS

### AUDIT REQUIREMENTS

The administration of resources awarded by the Department of State to the Grantee may be subject to audits and/or monitoring by the Department of State as described in this Addendum to the Grant Award Agreement.

### MONITORING

In addition to reviews of audits conducted in accordance with 2 CFR 200.501 Section 215.97, *Florida Statutes*, monitoring procedures may include, but not be limited to, on-site visits by Department of State staff, limited scope audits as defined by 2 CFR 2 §200.425, and/or other procedures. By entering into this agreement, the recipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the Department of State. In the event the Department of State determines that a limited scope audit of the recipient is appropriate, the recipient agrees to comply with any additional instructions provided by the Department of State staff to the recipient regarding such audit. The recipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer or Auditor General.

### AUDITS

#### **PART I: FEDERALLY FUNDED:**

This part is applicable if the recipient is a State or local government or a non-profit organization as defined in 2 CFR 200.90, 200.64 & 200.70 as revised.

1. In the event that the recipient expends \$750,000 for fiscal years ending after December 31, 2014 or more during the non-Federal entity's fiscal year in Federal awards in its fiscal year, the recipient must have a single or program-specific audit conducted in accordance with the provisions of 2CFR 200.501. Exhibit 1 to this agreement indicates Federal resources awarded through the Department of State. The determination of amounts of Federal awards expended should be in accordance with the guidelines established by 2 CFR 200.502. An audit of the recipient conducted by the Auditor General in accordance with the provisions of 2 CFR 200.514, as revised, will meet the requirement of this part.
2. In connection with the audit requirements addressed in Part I, paragraph 1, the recipient shall fulfill the requirements relative to auditee responsibilities as provided in 2 CFR 200.508.
3. If the recipient expends less than \$750,000 for fiscal years ending after December 31, 2014 in Federal awards in its fiscal year, an audit conducted in accordance with the provisions of 2 CFR 200.501 is not required. In the event that the recipient expends less than \$750,000 for fiscal years ending after December 31, 2014 in Federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR 200.501, 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 resources obtained from other than Federal entities). (d) Exemption when Federal awards expended are less than \$750,000. A non-Federal entity that expends less than \$750,000 during the non-Federal entity's fiscal year in Federal awards is exempt from Federal audit requirements for that year, except as noted in 2 CFR §200.503 Relation to other audit requirements, but records must be available for

review or audit by appropriate officials of the Federal agency, pass-through entity, and Government Accountability Office (GAO).

The Internet web addresses listed below will assist recipients in locating documents referenced in the text of this agreement and the interpretation of compliance issues.

U.S. Government Printing Office [www.ecfr.gov](http://www.ecfr.gov)

## **PART II: STATE FUNDED:**

This part is applicable if the recipient is a nonstate entity as defined by Section 215.97(2) (1), *Florida Statutes*

1. In the event that the recipient expends a total amount of state financial assistance equal to or in excess of \$750,000 in any fiscal year of such recipient (for fiscal years ending after June 30, 2016), the recipient must have a State single or project-specific audit for such fiscal year in accordance with Section 215.97, *Florida Statutes*; applicable rules of the Executive Office of the Governor and the Chief Financial Officer; and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. EXHIBIT 1 to this agreement indicates state financial assistance awarded through the Department of State by this agreement. In determining the state financial assistance expended in its fiscal year, the recipient shall consider all sources of state financial assistance, including state financial assistance received from the Department of State, 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. In connection with the audit requirements addressed in Part II, paragraph 1, the recipient shall ensure that the audit complies with the requirements of Section 215.97(7), *Florida Statutes*. This includes submission of a financial reporting package as defined by Section 215.97(2) (d), *Florida Statutes*, and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.
3. If the recipient expends less than \$750,000 in state financial assistance in its fiscal year (for fiscal years ending after June 30, 2016), an audit conducted in accordance with the provisions of Section 215.97, *Florida Statutes*, is not required. In the event that the recipient expends less than \$750,000 in state financial assistance in its fiscal year ending after June 30, 2016 and elects to have an audit conducted in accordance with the provisions of Section 215.97, *Florida Statutes*, 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 resources obtained from other than State entities).

The Internet web addresses listed below will assist recipients in locating documents referenced in the text of this agreement and the interpretation of compliance issues.

State of Florida Department Financial Services (Chief Financial Officer)

<http://www.fldfs.com/>

State of Florida Legislature (Statutes, Legislation relating to the Florida Single Audit Act)

<http://www.leg.state.fl.us/>

### PART III: REPORT SUBMISSION

1. Copies of reporting packages for audits conducted in accordance with OMB Circular A-133, as revised, and required by PART I of this agreement shall be submitted, when required by Section .320 (d), OMB Circular A-133, as revised, by or on behalf of the recipient directly to each of the following:

- A. The Department of State at each of the following addresses:

Office of Inspector General  
Florida Department of State  
R. A. Gray Building, Room 114A  
500 South Bronough St.  
Tallahassee, FL 32399-0250

- B. The Federal Audit Clearinghouse designated in OMB Circular A-133, as revised (the number of copies required by Sections .320 (d)(1) and (2), OMB Circular A-133, as revised, should be submitted to the Federal Audit Clearinghouse), at the following address:

Federal Audit Clearinghouse  
Bureau of the Census  
1201 East 10th Street  
Jeffersonville, IN 47132

- C. Other Federal agencies and pass-through entities in accordance with Sections .320 (e) and (f), OMB Circular A-133, as revised.

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

- A. The Department of State at each of the following addresses:

Office of Inspector General  
Florida Department of State  
R. A. Gray Building, Room 114A  
500 South Bronough St.  
Tallahassee, FL 32399-0250

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

Auditor General's Office  
Room 401, Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1450

3. Any reports, management letter, or other information required to be submitted to the Department of State pursuant to this agreement shall be submitted timely in accordance with OMB Circular A-133, *Florida Statutes*, and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.
4. Recipients, when submitting financial reporting packages to the Department of State for audits done

in accordance with OMB Circular A-133 or Chapters 10.550 (local governmental entities) or 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 in correspondence accompanying the reporting package.

#### **PART IV: RECORD RETENTION**

1. The recipient shall retain sufficient records demonstrating its compliance with the terms of this agreement for a period of five years from the date the audit report is issued, and shall allow the Department of State, or its designee, CFO, or Auditor General access to such records upon request. The recipient shall ensure that audit working papers are made available to the Department of State, or its designee, CFO, or Auditor General upon request for a period of at least three years from the date the audit report is issued, unless extended in writing by the Department of State.

**EXHIBIT – 1**

**FEDERAL RESOURCES AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:**

Not Applicable.

**COMPLIANCE REQUIREMENTS APPLICABLE TO THE FEDERAL RESOURCES AWARDED PURSUANT TO THIS AGREEMENT ARE AS FOLLOWS:**

Not Applicable.

**STATE RESOURCES AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:**

**MATCHING RESOURCES FOR FEDERAL PROGRAMS:**

Not Applicable.

**SUBJECT TO SECTION 215.97, *Florida Statutes*:**

Florida Department of State, State Aid to Libraries; CSFA Number 45.030. Award Amount: See Attachment B.

**COMPLIANCE REQUIREMENTS APPLICABLE TO STATE RESOURCES AWARDED PURSUANT TO THIS AGREEMENT ARE AS FOLLOWS:**

The compliance requirements of this state project may be found in Part Four (State Project Compliance Requirements) of the State Projects Compliance Supplement located at <https://apps.fldfs.com/fsaa/>.



## ATTACHMENT B

[Fiscal Year 2017-18 State Aid to Libraries Final Grants to be attached by the Division upon execution of the agreement]