

RESOLUTION NO. 2019 - 104

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, AUTHORIZING THE BOARD OF COUNTY COMMISSIONERS CHAIR TO EXECUTE A CERTIFICATE OF EQUIPMENT AND A CERTIFICATE REGARDING MATCHING FUNDS ON BEHALF OF THE COUNTY IN ACCORDANCE WITH THE FLORIDA DEPARTMENT OF STATE, DIVISION OF ELECTIONS REQUIREMENTS; RECOGNIZING THE GRANT FUNDS AS UNANTICIPATED REVENUE; AND APPROPRIATING THE SUCH FUNDS WITHIN THE SUPERVISOR OF ELECTIONS' 2019 FISCAL YEAR BUDGET.

WHEREAS, the St. Johns County Supervisor of Elections has been selected to receive a Help Americans Vote Act of 2002 (HAVA) grant, which is a federally-funded grant administered by the Florida Department of State, Division of Elections (Department); and

WHEREAS, the Fiscal Year 2017-2018 HAVA grant award is in the amount of \$21,447.02, and requires a County funding match in the amount of \$3,217.05; and

WHEREAS, the required matching funds were approved in the County's Fiscal Year 2019 budget, however, when preparing the budget for Fiscal Year 2019 the County did not anticipate receiving proceeds from the HAVA grant; and

WHEREAS, as part of the grant agreement between the Department and the Supervisor of Elections, the Department requires a Certificate of Equipment for Casting and Counting Ballots (Certificate of Equipment) to be executed by the Supervisor of Elections and the Chair of the Board of County Commissioners (see Attachment D hereto and incorporated herein); and

WHEREAS, as part of the grant agreement between the Department and the Supervisor of Elections, the Department requires a Certificate Regarding Matching Funds (Matching Funds Certificate) to be executed by the Chair of the Board of County Commissioners (see Attachment E hereto and incorporated herein); and

WHEREAS, by executing the attached Certificate, the Board of County Commissioners agree to provide the matching funds in Fiscal Year 2018-2019, and acknowledge that its failure to do so will result in a return of all funds awarded under the grant; and

WHEREAS, after review, the County has determined that executing the Certificate as required by the State serves the interests of the County.

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners of St. Johns County:

1. The above recitals are hereby adopted as legislative findings of fact and incorporated herein.

2. The Board of County Commissioners authorizes the Chair to execute the Certificate of Equipment and the Matching Funds Certificate described herein on behalf of the County.

3. The Board of County Commissioners hereby recognizes the grant proceeds described herein as unanticipated revenue and directs the County Administrator, or designee, to appropriate the

funds in the Supervisor of Elections' 2019 Fiscal Year budget for use consistent with the grant requirements.

4. To the extent there are administrative, typographical or scriveners' errors that do not substantively change the tone, tenor, or concept of this Resolution, then 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, Florida, this 2nd day of April, 2019.

[OFFICIAL SEAL]

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

By: Paul M. Waldron
Paul M. Waldron, Chair

ATTEST: Hunter S. Conrad, Clerk of Court

By: Paul Hatterma
Deputy Clerk

RENDITION DATE 4/4/19



**MEMORANDUM OF AGREEMENT
FOR FEDERAL ELECTION ADMINISTRATION ACTIVITIES**

This agreement is between the State of Florida, Department of State, Division of Elections ("Department"), an agency of the State of Florida, and VICKY OAKES Supervisor of Elections for ST JOHNS County, ("Sub-recipient"). This agreement governs the receipt and use of federal funds as specified herein.

I. Governing Law

Grant funds are made available pursuant to Specific Appropriation 3081, Chapter 2018-9, Laws of Florida to provide funds to the 67 county supervisor of elections offices in the ongoing effort to improve the administration of federal elections. See **Attachment A** for appropriation proviso.

The Department of State is authorized to distribute to all 67 county Supervisors of Elections a sum total of two million dollars (\$2,000,000) in non-recurring funds for fiscal year 2018-2019 from the Federal Grants Trust Fund, pursuant to section 251 of the Help America Vote Act of 2002 (HAVA) and the Catalog of Federal Domestic Assistance (CFDA) 90.401 ("Help America Vote Act Requirements Payments").

II. Scope of Work, Deliverables, Restrictions

A. Scope of Work.

Funds provided under this agreement shall be used for advance payment for allowable expenses to improve the administration of federal elections. Those allowable expenses and the timeline by when requests must be submitted are detailed in Table 1 in subsection B. For additional guidance on allowable and non-allowable expenses, see *DE Guide 0018 - Allowable and Non-Allowable Expenses for HAVA Expenditures – Federal Election Activities Grant*.

B. Deliverables, Minimum Levels of Service, and Financial Consequences

Table 1		
Deliverables (1, 2, 3, and/or 4)	Minimum Level of Service	Financial Consequences
1. Federal Election Administration Activities - Voter Education. Examples include: Mailing and publishing of sample ballots Mailing or publishing voter information cards Publishing of voter guides Voting system Demonstrations	Sub-recipient has until June 1, 2019 to submit an application for these funds using the DOS Online Grants program. At the time of grant application, Sub-recipient shall provide a detailed description of the services and/or products to be provided, received and/or used by December 31, 2020. Once submitted and approved by the Department, a plan may be amended once and no later than June 1, 2020. No later than December 31, 2020, Sub-recipient shall have expended (and/or encumbered for services and/or products to be used or implemented no later than December 31, 2020) the grant funds	If an initial application for funds is not submitted by June 1, 2019, funds shall revert to the Federal Grants Trust Fund. Any funds remaining after December 31, 2020, or not otherwise encumbered for services and/or products received or provided on or before December 31, 2020), including any interest earned, must be returned to the Department no later than January 31, 2021. An amended Final Expenditure Report must be submitted with the returned funds.

	<p>allocated under this agreement, including any interest earned and county match.</p> <p>Sub-recipient shall submit Annual Expenditure Reports due no later than July 31, 2019 and July 31, 2020 that includes documentation evidencing the services and/or products purchased, used and/or implemented.</p> <p>Sub-recipient shall submit a Final Expenditure Report due no later than December 31, 2020, that includes documentation evidencing the services and/or products purchased, used and/or implemented.</p>	<p>Any funds determined not to be expended in accordance with this agreement shall be returned to the Department, within 30 days after the date of written notice. An amended Final Expenditure Report must be submitted with the returned funds.</p> <p>All funds returned shall revert to the Federal Grants Trust Fund.</p>
<p>2. Federal Election Administration Activities – Poll Worker Training</p> <p>Examples include: Poll worker training stipends Poll worker training materials</p>	<p>Sub-recipient has until June 1, 2019 to submit an application for these funds using the DOS Online Grants program.</p> <p>At the time of grant application, Sub-recipient shall provide a detailed description of the services and/or products to be provided, received and/or used by December 31, 2020. Once submitted and approved by the Department, a plan may be amended once and no later than June 1, 2020.</p> <p>No later than December 31, 2020, Sub-recipient shall have expended (and/or encumbered for services and/or products to be used or implemented no later than December 31, 2020) the grant funds allocated under this agreement, including any interest earned and county match.</p> <p>Sub-recipient shall submit Annual Expenditure Reports due no later than July 31, 2019 and July 31, 2020 that includes documentation evidencing the services and/or products purchased, used and/or implemented.</p> <p>Sub-recipient shall submit a Final Expenditure Report due no later than December 31, 2020, that includes documentation evidencing the services</p>	<p>If an initial application for funds is not submitted by June 1, 2019, funds shall revert to the Federal Grants Trust Fund.</p> <p>Any funds remaining after December 31, 2020 (or not otherwise encumbered for services and/or products received or provided on or before December 31, 2020), including any interest earned, must be returned to the Department no later than January 31, 2021. An amended Final Expenditure Report must be submitted with the returned funds.</p> <p>Any funds determined not to be expended in accordance with this agreement shall be returned to the Department, within 30 days after the date of written notice. An amended Final Expenditure Report must be submitted with the returned funds.</p> <p>All funds returned shall revert to the Federal Grants Trust Fund.</p>

	and/or products purchased, used and/or implemented.	
<p>3. Federal Election Administration Activities – Standardizing Election Results Reporting</p> <p>Examples include: Software or hardware technology that enhances or facilitates the reporting of election results</p>	<p>Sub-recipient has until June 1, 2019 to submit an application for these funds using the DOS Online Grants program.</p> <p>At the time of grant application, Sub-recipient shall provide a detailed description of the services and/or products to be provided, received and/or used by December 31, 2020. Once submitted and approved by the Department, a plan may be amended once and no later than June 1, 2020.</p> <p>No later than December 31, 2020, Sub-recipient shall have expended (and/or encumbered for services and/or products to be used or implemented no later than December 31, 2020) the grant funds allocated under this agreement, including any interest earned and county match.</p> <p>Sub-recipient shall submit Annual Expenditure reports due no later than July 31, 2019 and July 31, 2020 that includes documentation evidencing the services and/or products purchased, used and/or implemented.</p> <p>Sub-recipient shall submit a Final Expenditure Report due no later than December 31, 2020, that includes documentation evidencing the services and/or products purchased, used and/or implemented.</p>	<p>If an initial application for funds is not submitted by June 1, 2019, funds shall revert to the Federal Grants Trust Fund.</p> <p>Any funds remaining after December 31, 2020 (or not otherwise encumbered for services and/or products received or provided on or before December 31, 2020), including any interest earned, must be returned to the Department no later than January 31, 2021. An amended Final Expenditure Report must be submitted with the returned funds.</p> <p>Any funds determined not to be expended in accordance with this agreement shall be returned to the Department, within 30 days after the date of written notice. An amended Final Expenditure Report must be submitted with the returned funds.</p> <p>All funds returned shall revert to the Federal Grants Trust Fund.</p>
<p>4. Federal Election Administration Activities - Other Federal Election Administration Activities, as approved in advance by the Department of State.</p> <p>Examples include:</p>	<p>Sub-recipient has until June 1, 2019 to submit an application for these funds using the DOS Online Grants program.</p> <p>At the time of grant application, Sub-recipient shall provide a detailed description of the services and/or products to be provided, received and/or used by December 31, 2020. Once submitted and approved by the Department, a plan may be amended once and no later than June 1, 2020.</p>	<p>If an initial application for funds is not submitted by June 1, 2019, funds shall revert to the Federal Grants Trust Fund.</p> <p>Any funds remaining after December 31, 2020 (or not otherwise encumbered for services and/or products received or provided on or before December 31, 2020), including any interest earned, must be returned to the</p>

<p>MOVE Act implementation and maintenance; Software or hardware technology that enhances or facilitates the delivery of vote-by-mail ballots, casting and counting of valid votes, voting systems audits or recounts, or the certification of accurate and complete election results.</p>	<p>No later than December 31, 2020, Sub-recipient shall have expended (and/or encumbered for services and/or products to be used or implemented no later than December 31, 2020) the grant funds allocated under this agreement, including any interest earned and county match.</p> <p>Sub-recipient shall submit annual expenditure reports due no later than July 31, 2019 and July 31, 2020 that includes documentation evidencing the services and/or products purchased, used and/or implemented.</p> <p>Sub-recipient shall submit a final expenditure report due no later than December 31, 2020, that includes documentation evidencing the services and/or products purchased, used and/or implemented.</p>	<p>Department no later than January 31, 2021. An amended Final Expenditure Report must be submitted with the returned funds.</p> <p>Any funds determined not to be expended in accordance with this agreement shall be returned to the Department, within 30 days after the date of written notice. An amended Final Expenditure Report must be submitted with the returned funds.</p> <p>All funds returned shall revert to the Federal Grants Trust Fund.</p>
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C. Request and Disbursement Process

The Department shall distribute to each eligible Sub-recipient upon request and submission of a completed grant application a minimum payment amount of five thousand dollars (\$5,000) plus a proportional amount based on the voting age population in the Sub-recipient's county. See **Attachment B**. The amount per county is based on the aggregated remaining amount of the total grant for the 67 Sub-recipients divided by the total number of voting age population for the State in the most recent decennial census and then multiplied by the respective county's voting age population.

To receive funds, the Sub-recipient shall submit a complete grant application no later than June 1, 2019, using the Department of State's Online Grants Program at <https://www.dosgrants.com>. The application must contain a description of the plan to be implemented. If a county has remaining funds from one or more prior federal election activities grant distributions, as part of their application for 2018-2019 funds, the sub-recipient shall provide an explanation as to why those funds have yet to be expended.

Additionally, before the Sub-recipient may receive funds, the Sub-recipient must submit the following:

1. A completed ED Form GCAS-009 (6/88), entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion Lower Tier Covered Transactions", and attached hereto as **Attachment C**. [Executive Order 12549; Debarment and Suspension, 45 CFR 1183.35, prohibits the disbursement of federal funds to the intended recipient of such funds or to any sub-recipient thereunder unless such recipient and each sub-recipient, if any, certify that they are not excluded or disqualified from receiving federal funds by any federal department or agency.]
2. A completed "Certificate of Equipment for Casting and Counting Ballots" (DS-DE 135, Effective 8/16), attached hereto as **Attachment D**. This is required if the request, in part or in full, is to use HAVA funds for the purpose of purchasing emerging or enhancing software and hardware technology.

3. A completed "Matching Funds Certification" (DS-DE 127), attached hereto as **Attachment E**. The form certifies that the county governing body shall provide addition matching funds in an amount equal to fifteen percent (15%) of the amount to be received from the state. If the county governing body fails to appropriate the matching funds, the Supervisor must return to the Department all funds received under this agreement.

D. Reporting

The Sub-recipient must submit an annual expenditure report that includes supporting documentation evidencing allowable expenses no later than July 31, 2019 and again on July 31, 2020. The Sub-recipient must provide a final expenditure report including submitting supporting documentation evidencing allowable expenses no later than December 31, 2020 and written confirmation that all remaining previously distributed grant funds remaining were expended first. Supporting documentation shall include invoices, canceled checks, purchase orders, vendor contracts, sample publications, and other records that detail the services or products provided and the costs of such services and/or products. Documentation must account for all expenditures made from grant funds awarded under this agreement. Documentation must also provide details regarding matching funds and any interest earned. Failure to submit the report may result in immediate notice to return all funds, including any interest accrued. Any funds determined not to be expended in accordance with this agreement shall be returned, including any interest earned, to the Department within 30 days of written notice. All funds returned shall revert to the Federal Grants Trust Fund.

Using the Form DS-DE 129, the Sub-recipient shall report annually to the Department any unspent funds remaining on June 30 of each fiscal year. The Sub-recipient shall submit the annual report no later than July 31 of every year until funds are fully expended, or returned, whichever is earlier.

E. Restrictions

Sub-recipient shall not use any funds received hereunder to support lobbying activities to influence proposed or pending federal or state legislation or appropriations, but this does not affect the right of the Sub-recipient, or that of any other organization to petition Congress, or any other level of Government, through the use of other resources.

If the Sub-recipient expends any funds on expenses that are not allowable, the Sub-recipient must reimburse immediately the Department the funds, not otherwise expended for allowable costs, including any interest earned during the term of this agreement.

The Sub-recipient must establish and maintain the grant funds in an interest-bearing account in a "qualified public depository" as defined by section 280.02(26), Florida Statutes. The Sub-recipient must segregate the funds in a separate account established to hold only such funds. Sub-recipient must comply with the applicable requirements of chapter 280, including but not limited to:

- The execution and retention in your official records of a Public Deposit Identification and Acknowledgement Form.
- The submission each year by November 30th of a Public Depositor Annual Report to the Chief Financial Officer (DFS-J1-1009)

For more information refer to the Department of Financial Services Collateral Management for Governmental Units webpage or contact the Program Administrator at 850-413-3167.

III. Payments

The Sub-recipient is encouraged to use electronic funds transfer (EFT) to receive payment as an alternative to receipt of payment by warrant. All Sub-recipients wishing to receive funds through electronic funds transfer must submit a Direct Deposit Authorization form 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.

IV. Monitoring, Audits, and Audit Reporting

The administration of resources awarded to the Sub-recipient, as indicated on **Attachment F**, may be subject to monitoring, audits and reporting requirements herein.

A. Monitoring

In addition to reviews of audits conducted in accordance with OMB Circular A-133, as revised, and Section 215.97, F.S., (see Part B "Audits") monitoring procedures may include, but not be limited to, on-site visits by Department staff, limited scope audits as defined by OMB Circular A-133, as revised, and/or other procedures. By entering into this agreement, the Sub-recipient agrees to comply and cooperate with any monitoring procedures/processes the Department deems appropriate.

B. Audits

1. *Federally Funded Audits* (OMB Circular A-133, as revised in supplemental 2017.)

In the event that the Sub-recipient expends \$750,000 or more in Federal awards in its fiscal year, the Sub-recipient is **required to** have a single or program-specific audit conducted in accordance with the provisions of OMB Circular A-133, as revised. In determining the Federal awards expended in its fiscal year, the Sub-recipient shall consider all sources of Federal awards, including Federal resources received from the Department. The determination of amounts of Federal awards expended should be in accordance with the guidelines established by OMB Circular A-133, as revised. An audit conducted by the Auditor General must satisfy the requirements of Subpart E of OMB Circular A-133, as revised. In connection with the audit requirements the Sub-recipient shall fulfill the responsibilities of an auditee as provided in Subpart C of OMB Circular A-133, as revised.

If the Sub-recipient expends less than \$750,000 in Federal awards in its fiscal year, an audit is **not required**. The Sub-recipient, however, must make records available for review or audit upon request by appropriate officials of U.S. Election Assistance Commission, the Department, and the General Accounting Office (GAO). If the Sub-recipient elects to have an audit conducted in accordance with the provisions of OMB Circular A-133, as revised, the cost of the audit must be paid from non-federal resources (i.e., resources obtained from other than Federal entities).

2. *Other audits*

The Department may conduct a limited scope audit of federal funds as defined by OMB Circular A-133 (as revised) or other financial analysis or review of federal funds as permitted by federal law. In the event the Department determines that a limited scope audit or other type of audit of the Sub-recipient is appropriate, the Sub-recipient agrees to comply with any additional instructions provided by Department staff to the Sub-recipient regarding such audit. If the Department determines that federal funds received under this Agreement were used for any unauthorized purpose or that the Sub-recipient did not comply with this agreement or state or federal requirements for receipt, expenditure, or accounting, the Sub-recipient must return or repay these federal funds in an amount sufficient to ensure or obtain compliance, including expenses for any corrective or remedial action.

The Sub-recipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Department of State, Chief Financial Officer (CFO) or Auditor General.

Additional guidance to state and federal monitoring and auditing requirements may be found at <http://www.eac.gov>.

C. Audit Reporting

Copies of financial reporting packages as described in Subpart C- Auditees, section ____ .320(c), OMB A-133 (as revised) for audits conducted by or on behalf of the Sub-recipient pursuant to Section IV.B.1 of this agreement, shall be submitted as required by sections .320(d) of such circular to:

<i>Department of State</i>	<i>Department of State</i>	<i>Auditor General's Office</i>	<i>Federal Audit Clearinghouse</i>
<i>Division of Elections</i>	<i>Office of Inspector General</i>	<i>Claude Pepper Bldg.</i>	<i>Bureau of the Census</i>
<i>R.A. Gray Bldg., Ste 316</i>	<i>R.A. Gray Bldg., Rm. 406</i>	<i>111 West Madison St.</i>	<i>1201 East 10th St.</i>
<i>500 S. Bronough St.</i>	<i>500 S. Bronough Street</i>	<i>Tallahassee, FL</i>	<i>Jeffersonville, IN</i>
<i>Tallahassee, FL</i>	<i>Tallahassee, FL</i>	<i>32399-1450</i>	<i>47130</i>
<i>32399-0250</i>	<i>32399-0250</i>		

Any reports, management letter, or other information required to be submitted to the Department pursuant to this agreement shall be submitted timely and in accordance with OMB Circular A-133, the Florida Statutes, and/or Chapter 10.550 (local governmental entities) of the Rules of the Auditor General, whichever is applicable. The correspondence accompanying the financial reporting package forwarded to the Department must include the date the Sub-recipient received the reporting package.

V. Record Retention

The Sub-recipient shall keep and maintain accurate and detailed records sufficient to demonstrate its compliance with the terms of this agreement. The Sub-recipient shall retain these records for five fiscal years in accordance with the guidelines of the Department of Financial Services and the Office of the Auditor General, or three years after the date an audit report is issued, whichever is later. The Sub-recipient shall allow the Department or its designee, CFO, or Auditor General access to such records, including access to the audit working papers upon request.

VI. Entirety of the Agreement

All terms and conditions of this agreement are fully set forth in this document and its attachments and shall be governed by the laws of the State of Florida regardless of any conflict of laws provisions. In any proceeding or action brought under this section, the parties agree that the prevailing party will be entitled to its reasonable attorney's fees from the other party. The parties agree that proper venue will be in Leon County, Florida. This agreement is effective as of the date it is fully executed.

IN WITNESS THEREOF, the parties have caused this Agreement to be executed by their undersigned officials as duly authorized.

By County Supervisor of Elections/Sub-recipient

Signature: *Vicky Oakes*
Name and Title: Vicky Oakes
Supervisor of Elections, St. Johns County

Address: Supervisor of Elections Office
4455 Avenue A #101
St. Augustine, FL 32095

County FEID No. 59-6000825
Witness: *Erica E. Ward*
Date: 2-27-19

By Department of State, Division of Elections

Signature: _____
Name and Title: _____

Address: R.A. Gray Building
500 S. Bronough Street, Ste. 316
Tallahassee, Florida 32399

Witness: _____
Date: _____

ATTACHMENT A to MOA # 2018-2019-0003

3081 SPECIAL CATEGORIES

GRANTS AND AIDS - FEDERAL ELECTION ACTIVITIES (HELP AMERICA VOTE ACT)

FROM FEDERAL GRANTS TRUST FUND . . . \$2,000,000

Funds in Specific Appropriation 3081 shall be distributed to county supervisors of elections to be used for election administration activities such as voter education; pollworker training; standardizing elections results reporting; or other federal election administrative activities as approved by the Department of State.

County supervisors of elections will receive funds only after providing the Department of State a detailed description of the programs that will be implemented. Funds distributed to county supervisors of elections require a certification from the county that matching funds will be provided in an amount equal to fifteen percent of the amount to be received from the state.

Also, before a county supervisor of elections receives funds for any software or hardware technology, including, but not limited to, any emerging technology that enhances or facilitates the delivery of absentee ballots, the casting and counting of valid votes, voting system audits or recount processes, and the certification of accurate and complete official election results, the software or technology must first be certified or approved, whichever is applicable, by the Department of State. Additionally, before the supervisor can receive funds for emerging or enhancing technology, the county supervisor of elections and the chairperson of the county governing body must certify that the county has purchased and made available sufficient equipment for casting and counting ballots to meet the needs of the county electors including reducing the wait time at the polls during the early voting period and on election day for the next regularly scheduled general election.

To be eligible, a county must segregate federal funds and required county matching dollars in a separate account established to hold only such funds. Funds in this account must be used only for the activities for which the funds were received. Funds shall remain in the account to be used for the same purposes for subsequent years or until such funds are expended. Supervisors of elections shall report to the Department of State any unspent funds remaining on June 30 of each fiscal year.

FLORIDA DEPARTMENT OF STATE-DIVISION OF ELECTIONS

County Allocation of Help America Vote Act Funds - Federal Election Administration Activities - FY 2018-2019

County	Voting Age Population (2010 Census)	Amount - Federal Election Activities Funds Minimum Payment	Amount - Federal Election Activities Funds Voting Age Population	Amount - Federal Election Activities Funds Minimum + Per population	Amount - 15% Match By County Funds
Alachua	203,051	\$ 5,000.00	\$ 22,844.44	\$ 27,844.44	\$ 4,176.67
Baker	20,068	\$ 5,000.00	\$ 2,257.77	\$ 7,257.77	\$ 1,088.67
Bay	131,776	\$ 5,000.00	\$ 14,825.58	\$ 19,825.58	\$ 2,973.84
Bradford	22,885	\$ 5,000.00	\$ 2,574.70	\$ 7,574.70	\$ 1,136.20
Brevard	435,690	\$ 5,000.00	\$ 49,017.71	\$ 54,017.71	\$ 8,102.66
Broward	1,356,717	\$ 5,000.00	\$ 152,638.72	\$ 157,638.72	\$ 23,645.81
Calhoun	11,493	\$ 5,000.00	\$ 1,293.03	\$ 6,293.03	\$ 943.95
Charlotte	137,100	\$ 5,000.00	\$ 15,424.56	\$ 20,424.56	\$ 3,063.68
Citrus	118,842	\$ 5,000.00	\$ 13,370.43	\$ 18,370.43	\$ 2,755.56
Clay	140,695	\$ 5,000.00	\$ 15,829.02	\$ 20,829.02	\$ 3,124.35
Collier	258,873	\$ 5,000.00	\$ 29,124.75	\$ 34,124.75	\$ 5,118.71
Columbia	52,338	\$ 5,000.00	\$ 5,888.34	\$ 10,888.34	\$ 1,633.25
DeSoto	27,027	\$ 5,000.00	\$ 3,040.70	\$ 8,040.70	\$ 1,206.10
Dixie	13,278	\$ 5,000.00	\$ 1,493.85	\$ 6,493.85	\$ 974.08
Duval	660,749	\$ 5,000.00	\$ 74,338.19	\$ 79,338.19	\$ 11,900.73
Escambia	233,465	\$ 5,000.00	\$ 26,266.20	\$ 31,266.20	\$ 4,689.93
Flagler	76,660	\$ 5,000.00	\$ 8,624.71	\$ 13,624.71	\$ 2,043.71
Franklin	9,579	\$ 5,000.00	\$ 1,077.69	\$ 6,077.69	\$ 911.65
Gadsden	35,184	\$ 5,000.00	\$ 3,958.41	\$ 8,958.41	\$ 1,343.76
Gilchrist	13,308	\$ 5,000.00	\$ 1,497.23	\$ 6,497.23	\$ 974.58
Glades	10,467	\$ 5,000.00	\$ 1,177.60	\$ 6,177.60	\$ 926.64
Gulf	13,289	\$ 5,000.00	\$ 1,495.09	\$ 6,495.09	\$ 974.26
Hamilton	11,886	\$ 5,000.00	\$ 1,337.25	\$ 6,337.25	\$ 950.59
Hardee	20,056	\$ 5,000.00	\$ 2,256.42	\$ 7,256.42	\$ 1,088.46
Hendry	28,254	\$ 5,000.00	\$ 3,178.74	\$ 8,178.74	\$ 1,226.81
Hernando	138,620	\$ 5,000.00	\$ 15,595.57	\$ 20,595.57	\$ 3,089.34
Highlands	80,814	\$ 5,000.00	\$ 9,092.05	\$ 14,092.05	\$ 2,113.81
Hillsborough	935,018	\$ 5,000.00	\$ 105,195.08	\$ 110,195.08	\$ 16,529.26
Holmes	15,645	\$ 5,000.00	\$ 1,760.16	\$ 6,760.16	\$ 1,014.02
Indian River	112,076	\$ 5,000.00	\$ 12,609.22	\$ 17,609.22	\$ 2,641.38
Jackson	39,839	\$ 5,000.00	\$ 4,482.12	\$ 9,482.12	\$ 1,422.32
Jefferson	12,013	\$ 5,000.00	\$ 1,351.53	\$ 6,351.53	\$ 952.73
Lafayette	7,085	\$ 5,000.00	\$ 797.10	\$ 5,797.10	\$ 869.57
Lake	235,311	\$ 5,000.00	\$ 26,473.88	\$ 31,473.88	\$ 4,721.08
Lee	497,885	\$ 5,000.00	\$ 56,015.02	\$ 61,015.02	\$ 9,152.25
Leon	221,514	\$ 5,000.00	\$ 24,921.64	\$ 29,921.64	\$ 4,488.25
Levy	32,172	\$ 5,000.00	\$ 3,619.54	\$ 8,619.54	\$ 1,292.93
Liberty	6,588	\$ 5,000.00	\$ 741.19	\$ 5,741.19	\$ 861.18
Madison	15,037	\$ 5,000.00	\$ 1,691.75	\$ 6,691.75	\$ 1,003.76
Manatee	256,550	\$ 5,000.00	\$ 28,863.40	\$ 33,863.40	\$ 5,079.51
Marion	267,117	\$ 5,000.00	\$ 30,052.25	\$ 35,052.25	\$ 5,257.84
Martin	120,572	\$ 5,000.00	\$ 13,565.07	\$ 18,565.07	\$ 2,784.76
Miami-Dade	1,950,707	\$ 5,000.00	\$ 219,466.12	\$ 224,466.12	\$ 33,669.92
Monroe	62,089	\$ 5,000.00	\$ 6,985.38	\$ 11,985.38	\$ 1,797.81
Nassau	57,395	\$ 5,000.00	\$ 6,457.28	\$ 11,457.28	\$ 1,718.59
Okaloosa	140,434	\$ 5,000.00	\$ 15,799.66	\$ 20,799.66	\$ 3,119.95

FLORIDA DEPARTMENT OF STATE-DIVISION OF ELECTIONS

County Allocation of Help America Vote Act Funds - Federal Election Administration Activities - FY 2018-2019

County	Voting Age Population (2010 Census)	Amount - Federal Election Activities Funds Minimum Payment	Amount - Federal Election Activities Funds Voting Age Population	Amount - Federal Election Activities Funds Minimum + Per population	Amount - 15% Match By County Funds
Okeechobee	30,412	\$ 5,000.00	\$ 3,421.53	\$ 8,421.53	\$ 1,263.23
Orange	875,809	\$ 5,000.00	\$ 98,533.71	\$ 103,533.71	\$ 15,530.06
Osceola	198,269	\$ 5,000.00	\$ 22,306.44	\$ 27,306.44	\$ 4,095.97
Palm Beach	1,051,250	\$ 5,000.00	\$ 118,271.87	\$ 123,271.87	\$ 18,490.78
Pasco	366,124	\$ 5,000.00	\$ 41,191.12	\$ 46,191.12	\$ 6,928.67
Pinellas	753,654	\$ 5,000.00	\$ 84,790.55	\$ 89,790.55	\$ 13,468.58
Polk	460,359	\$ 5,000.00	\$ 51,793.12	\$ 56,793.12	\$ 8,518.97
Putnam	57,579	\$ 5,000.00	\$ 6,477.98	\$ 11,477.98	\$ 1,721.70
St. Johns	146,188	\$ 5,000.00	\$ 16,447.02	\$ 21,447.02	\$ 3,217.05
St. Lucie	215,781	\$ 5,000.00	\$ 24,276.64	\$ 29,276.64	\$ 4,391.50
Santa Rosa	115,163	\$ 5,000.00	\$ 12,956.52	\$ 17,956.52	\$ 2,693.48
Sarasota	319,713	\$ 5,000.00	\$ 35,969.61	\$ 40,969.61	\$ 6,145.44
Seminole	325,537	\$ 5,000.00	\$ 36,624.85	\$ 41,624.85	\$ 6,243.73
Sumter	84,908	\$ 5,000.00	\$ 9,552.65	\$ 14,552.65	\$ 2,182.90
Suwannee	32,102	\$ 5,000.00	\$ 3,611.67	\$ 8,611.67	\$ 1,291.75
Taylor	18,125	\$ 5,000.00	\$ 2,039.17	\$ 7,039.17	\$ 1,055.88
Union	12,525	\$ 5,000.00	\$ 1,409.14	\$ 6,409.14	\$ 961.37
Volusia	401,320	\$ 5,000.00	\$ 45,150.88	\$ 50,150.88	\$ 7,522.63
Wakulla	23,851	\$ 5,000.00	\$ 2,683.38	\$ 7,683.38	\$ 1,152.51
Walton	43,713	\$ 5,000.00	\$ 4,917.97	\$ 9,917.97	\$ 1,487.70
Washington	19,626	\$ 5,000.00	\$ 2,208.04	\$ 7,208.04	\$ 1,081.21
TOTAL	14,799,219	\$335,000.00	\$ 1,665,000.00	\$ 2,000,000.00	\$ 300,000.00

Formula for Allocation: Each county starts with a minimum payment (\$5,000). Remaining funds are allocated by voting age population (2010 Census) in each county.

FY 2018-2019 Appropriation - Federal Election Administration Activities

\$2,000,000.00

Total funds to be allocated by minimum payment (\$5,000 x 67)

\$335,000.00

Total funds to be allocated by voting age population

\$1,665,000.00

Voting Age Population (2010 Census) - Statewide

14,799,219.00

Per voting age population funding multiplier

0.1125

**CERTIFICATION REGARDING
DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION
LOWER TIER COVERED TRANSACTIONS**

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 45 CFR 1183.35, Participants' responsibilities. The regulations were published as Part VII of the May 26, 1988 Federal Register (pages 19160-19211). Copies of the regulations may be obtained by contacting the person to which this proposal is submitted.

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS ON REVERSE)

(1) The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.

(2) Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

Vicky Oakes, Supervisor of Elections

Name and Title of Authorized Representative

Vicky Oakes

Signature

2/26/19

Date

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the federal government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.
3. The prospective lower tier participant shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to which this proposal is submitted for assistance in obtaining a copy of those regulations.
5. The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.
6. The prospective lower tier participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion-Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (Telephone Number).
8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the federal government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

Certificate of Equipment for Casting and Counting Ballots

We, _____, Supervisor of Elections and _____ Chairperson of Board of County Commissioners, of _____ County, Florida, do hereby certify that prior to the receipt and use of fiscal year 2018-2019 HAVA funds for the purchase of State-approved or certified (whichever is applicable) emerging or enhancing software or hardware technology as allowable per Attachment A, the county has purchased and made available sufficient equipment for casting and counting ballots to meet the needs of the county electors for the next regularly scheduled general election. If the Florida Department of State determines that there is insufficient equipment for casting and counting ballots for the next regularly scheduled general election as herein certified, we shall return the HAVA funds that were used to purchase other emerging or enhancing software and hardware technology to the State.

Supervisor of Elections

Chairman, Board of County Commissioners

Date

Date

**Certificate
County Match to Federal Grant Trust Funds
under the Help America Vote Act**

I, Paul M. Waldron, Chairman of the Board of County Commissioners of St. Johns County, Florida, do hereby certify that the Board of County Commissioners shall provide the county Supervisor of Elections a minimum 15% county match* to the total amount that the county Supervisor of Elections may request and receive from the State in FY 2018-19. The Board shall appropriate an amount equal to or greater than \$3,217.05. I understand that if the Board fails to appropriate the matching funds, all funds received from the State for this grant during the 2018-2019 state fiscal year, including interest, will be required to be returned to the Department of State and shall revert to the Federal Grant Trust Funds.

Chairman, Board of County Commissioners

Date

*See Attachment B to Memorandum of Agreement for Calculation

DS-DE 127
Revised 09/2018

Florida Single Audit Act Requirements

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

MONITORING

In addition to reviews of audits conducted in accordance with OMB Circular A-133 and Section 215.97, F.S., as revised (see "AUDITS" below), monitoring procedures may include, but not be limited to, on-site visits by Department of State staff, limited scope audits as defined by OMB Circular A-133, as revised, and/or other procedures. By entering into this agreement, the Supervisor 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 Supervisor is appropriate, the Supervisor agrees to comply with any additional instructions provided by the Department of State staff to the Supervisor regarding such audit. The Supervisor further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer (CFO) or Auditor General.

AUDITS

PART I: FEDERALLY FUNDED

This part is applicable if the Supervisor is a State or local government or a non-profit organization as defined in OMB Circular A-133, as revised.

1. In the event that the Supervisor expends \$300,000 (*\$500,000 for fiscal years ending after December 31, 2003*) or more in Federal awards in its fiscal year, the Supervisor must have a single or program-specific audit conducted in accordance with the provisions of OMB Circular A-133, as revised. EXHIBIT 1 to this agreement indicates Federal resources awarded through the Department of State by this agreement. In determining the Federal awards expended in its fiscal year, the Supervisor shall consider all sources of Federal awards, including Federal resources received from the Department of State. The determination of amounts of Federal awards expended should be in accordance with the guidelines established by OMB Circular A-133, as revised. An audit of the Supervisor conducted by the Auditor General in accordance with the provisions OMB Circular A-133, as revised, will meet the requirements of this part.
2. In connection with the audit requirements addressed in Part I, paragraph 1, the Supervisor shall fulfill the requirements relative to auditee responsibilities as provided in Subpart C of OMB Circular A-133, as revised.
3. If the Supervisor expends less than \$300,000 (*\$500,000 for fiscal years ending after December 31, 2003*) in Federal awards in its fiscal year, an audit conducted in accordance with the provisions of OMB Circular A-133, as revised, is not required. In the event that the Supervisor expends less than \$300,000 (*\$500,000 for fiscal years ending after December 31, 2003*) in Federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of OMB Circular A-133, as revised, the cost of the audit must be paid from non-Federal resources (i.e., the cost of such an audit must be paid from Supervisor resources obtained from other than Federal entities).

PART II: STATE FUNDED

This part is applicable if the Supervisor is a non-state entity as defined by Section 215.97(2), Florida Statutes.

1. In the event that the Supervisor expends a total amount of state financial assistance equal to or in excess of \$500,000 in any fiscal year of such Supervisor (for fiscal years ending September 30, 2004 or thereafter), the Supervisor 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 Department of Financial Services; 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 Supervisor shall consider all sources of state financial assistance, including state financial assistance received from the Department of State, other state agencies, and other non-state entities. State financial assistance does not include Federal direct or pass-through awards and resources received by a non-state entity for Federal program matching requirements.
2. In connection with the audit requirements addressed in Part II, paragraph 1, the Supervisor shall ensure that the audit complies with the requirements of Section 215.97(8), Florida Statutes. This includes submission of a financial reporting package as defined by Section 215.97(2), 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 Supervisor expends less than \$500,000 in state financial assistance in its fiscal year (for fiscal years ending September 30, 2004 or thereafter), an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, is not required. In the event that the Supervisor expends less than \$500,000 in state financial assistance in its fiscal year and elects to have an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, the cost of the audit must be paid from the non-state entity's resources (i.e., the cost of such an audit must be paid from the Supervisor'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)
www.fldfs.com/

State of Florida Legislature (Statutes, Legislation relating to the Florida Single Audit Act)
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 Supervisor directly to each of the following:

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

Department of State
Division of Elections
R.A. Gray Building, Ste 316
500 S. 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. In the event that a copy of the reporting package for an audit required by PART I of this agreement and conducted in accordance with OMB Circular A-133, as revised, is not required to be submitted to the Department of State for the reasons pursuant to Section .320 (e)(2), OMB Circular A-133, as revised, the Supervisor shall submit the required written notification pursuant to Section .320 (e)(2) and a copy of the Supervisor's audited schedule of expenditures of Federal awards directly to each of the following:

Department of State
Division of Elections
R.A. Gray Building, Ste 316
500 S. Bronough St.
Tallahassee, FL 32399-0250

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

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

Department of State
Division of Elections
R.A. Gray Building, Ste 316
500 S. 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

4. 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.
5. Supervisors, 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 Supervisor in correspondence accompanying the reporting package.

PART IV: RECORD RETENTION

1. . The Supervisor shall retain sufficient records demonstrating its compliance with the terms of this agreement for a period of 5 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 Supervisor 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 3 years from the date the audit report is issued, unless extended in writing by the Department of State.
NOTE: Records need to be retained for at least five years to comply with record retention requirements related to original vouchers prescribed by the Department of State, Division of Library and Information Services, Bureau of Archives and Records Management.

EXHIBIT – 1

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

NOTE: If the resources awarded to the Supervisor represent more than one Federal program, provide the same information shown below for each Federal program and show total Federal resources awarded.

Federal Help America Vote Act—Catalog of Federal Domestic Assistance (CFDA) § 90.401 Help America Vote Act Requirements Payments

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

CFDA Number 90.401, Help America Vote Act Requirements Payments

Part 1 of Subtitle D of Title II (Sections 251-258) and Title III of Public Law 107-252, the Help America Vote Act of 2002, Sections 301-305, and Sections 902 and 906. EAC has determined that the following Office of Management and Budget guidelines apply: Cost Principles for State, Local, and Indian Tribal Governments, 2 § CFR Part 225; Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, OMB Circular A-110 (amended 9/30/99).

State resources awarded to the recipient pursuant to this agreement consist of the following:

Not Applicable.

Matching resources for federal programs:

Not Applicable.

Subject to section 215.97, Florida Statutes:

Not Applicable.

Compliance requirements applicable to state resources awarded pursuant to this agreement are as follows:

Not Applicable.

Exhibit - 2

December 3, 2014

CHIEF FINANCIAL OFFICER'S MEMORANDUM NO. 03 (2014 - 2015)

SUBJECT: COMPLIANCE REQUIREMENTS FOR AGREEMENTS

This memorandum supersedes the Chief Financial Officer's Memorandum No. 4 (2005-2006) **minimum** requirements and confirms state agencies must follow for proper accountability over state and federal resources. While the State is accountable to the federal government, sub-recipients of federal financial assistance must be accountable to the State. Recipients/sub-recipients of state financial assistance must also be accountable to the State.

FEDERAL FUNDS

This memorandum is applicable to discretionary grants, which the State receives from the federal government. Applicability to federal entitlement programs or formula based awards should be determined on a case by case basis pursuant to federal regulations for these programs.

State agencies must determine whether they are passing on federal awards in the form of federal financial assistance to sub-recipients or procuring goods and services from a contractor. This determination is critical for the proper accountability over federal financial assistance, which is passed on to sub-recipients. State agencies will use the criteria established in Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, Code of Federal Regulations Title 2, Part 200.330 to make this determination. Agencies must retain documentation to support this determination.

In 2005 the Office of Federal Financial Management confirmed to the Department of Financial Services, if the State receives an award of federal financial assistance in the form of a grant or cooperative agreement, any sub-award for the purpose of the grant is subject to the rules applicable to the grant, even if the sub-award is on a fixed price basis. Agreements (sub-awards) with sub-recipients of federal financial assistance must require compliance with the published requirements entitled Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (also known as the Super Circular), Code of Federal Regulations Title 2, Part 200 (2 CFR, Part 200). This guidance supersedes and consolidates the requirements from the Office of Management and Budget (OMB) Circulars A-21, A-87, A-110, A-122, A-89, A-102 and A-133 and is effective for awards or increments of awards issued on or after December 26, 2014.

The Super Circular also applies to sub-awards made by State and local governments to an organization covered by the circular and provides that:

- a. A grant may be charged only allowable costs resulting from obligations incurred during the specified funding period.

- b. Any balance of unobligated cash that has been advanced or paid that is not authorized to be retained for other projects must be refunded to the federal government.
- c. Any funds paid in excess of the amount to which the recipient is finally determined to be entitled, under the terms and conditions of the award, constitutes a debt to the Federal government.

Agreements with vendors must be procured in a manner that ensures a fair and reasonable price to the Federal government and compliance with applicable rules and regulations, including, but not limited to:

- a. 2 CFR, Part 200
- b. Section 287.057, Florida Statutes (F.S.)
- c. Section 215.917, F.S.
- d. Section 216.3475, F.S.

- (1) Non-competitive procurements and competitive procurements that result in less than 2 responses must be supported by a detailed cost analysis. Cost must be reasonable, necessary and allowable in accordance with state and federal laws, rules and regulations. Agencies must maintain documentation to evidence the agency's review of individual cost elements included on the detailed budget submitted by the person or entity awarded funding.

STATE FUNDS

State agencies must determine whether they are awarding state financial assistance to a recipient or procuring goods and services from a vendor. State agencies will use the Florida Single Audit Checklist for Non-state Organizations – Recipient/Sub-recipient vs. Vendor Determination to make this determination. Agencies must retain copy of the checklist.

Agreements with recipients of state financial assistance, even if awarded on a fixed price basis, must require:

- a. Compliance with Section 215.97, F.S.
- b. Compliance with Section 215.971, F.S.
- c. Expenditures of state financial assistance be in compliance with laws, rules and regulations applicable to expenditures of State funds, including, but not limited to, the Reference Guide for State Expenditures

Agreements involving the State University System, the Florida Community College System, district school board, or charter schools using state funds must be procured in a manner that ensures a fair and reasonable price to the State and compliance with applicable rules and regulations, including, but not limited to:

- a. Section 216.3475, F.S.
 - (1) Non-competitive procurements and competitive procurements that result in less than two (2) responses must be supported by a detailed cost analysis. Cost must be reasonable, necessary and allowable in accordance with state laws, rules and regulation. Agencies must maintain documentation to evidence the agency's review of individual cost elements included on the detailed budget submitted by the person or entity awarded funding.

- b. May be fixed price contract that entitles the provider to receive compensation of the fixed contract amount upon completion of all deliverables.
- c. May be fixed rated per unit contract that entitles the provider to receive compensation for each deliverable provided.
- d. May be a cost reimbursable contract that entitles the provider to receive compensation for actual allowable costs incurred in performing contract deliverables.
- e. May be a combination of b, c and d.

Agreements with vendors must be procured in a manner that ensures a fair and reasonable price to the State and compliance with applicable rules and regulations, including, but not limited to:

- a. Section 287.057, F.S.
- b. Section 216.3475, F.S.
 - (1) Non-competitive procurements and competitive procurements that result in less than two (2) responses must be supported by a detailed cost analysis. Costs must be reasonable, necessary and allowable in accordance with state laws, rules and regulations. Agencies must maintain documentation to evidence the agency's review of individual cost elements included on the detailed budget submitted by the person or entity awarded funding.

Please contact the Bureau of Auditing at (850) 413-5512 if you have any questions.