

# SINGLE AUDIT ACT COMPLIANCE

Historic Preservation Grants Program



FLORIDA DEPARTMENT OF STATE / DIVISION OF

*Historical Resources*

# STATE SINGLE AUDIT ACT REQUIREMENTS

- Per Section 19 of the Grant Award Agreement (GAA), Grantees are required to comply with the terms of the Florida Single Audit Act as described in Attachment B in your GAA summarized below:
  - State Audit Compliance in accordance with Section 215.97(2), F.S
  - 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, the recipient must have a state single or project-specific audit for such fiscal year in accordance with section 215.97, F.S.; Rule Chapter 69I-5, F.A.C., State Financial Assistance; and Chapters 10.550 (local governmental entities) and 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. 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.
- Helpful Links:
  - Florida Single Audit Act requirements
  - [Department of Financial Services](#)
  - [State of Florida Auditor General Q&A](#)

# FEDERAL SINGLE AUDIT ACT REQUIREMENTS

- Per Section 19 of the GAA, Grantees are required to comply with the terms of the Federal Single Audit Act as described in Attachment B in your GAA summarized below:
  - Federal Audit Compliance in accordance with 2 CFR 200, Subpart F - Audit Requirements
  - A recipient that expends \$750,000 or more in federal awards in its fiscal year must have a single or program-specific audit conducted in accordance with the provisions of 2 CFR 200, Subpart F - Audit Requirements. In determining the federal awards expended in its fiscal year, the recipient 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 in 2 CFR §§200.502-503. An audit of the recipient conducted by the Auditor General in accordance with the provisions of 2 CFR §200.514 will meet the requirements of this Part.
- Federal Single Audit Act requirements
- [Office of Management and Budget Compliance Supplement](#)

# DOSGRANTS ORGANIZATION DETAILS PAGE

# ORGANIZATION FISCAL YEAR END DATE

## Organization Details

Test

[Request Account Association with Test](#)

[Edit Organization](#) | [Manage staff](#) | [Manage Relationships](#) | [Deactivate Organization](#)

Organization Information

Organization Applications

Organization Grants

Single Audit Act

Legal Name:	Test	FEIN:	00-0000000	DBA Name:	
Alternate Name:		Known By:		Vendor Sequence:	
Organization Purpose:	Community Organization	Organization Type:	Nonprofit Organization	County:	Not Selected
House District:		Senate District:		Congressional District:	
Email:		Phone:		Fax:	
TDD:		Website:		OCLC Symbol:	
Organization Status:	Pending	Status Effective Date:	4/26/2017		
DUNS:		Organization Fiscal Year-End Date:			

Archived Notes:

Physical Address:

Mailing Address:

Payment Address:

- From your Organization Details page, check that your organization's correct Fiscal Year End date (FYE) is entered.
  - Click "Edit Organization"
  - In the appropriate fields, select the month and date your organization's fiscal year ends
  - Select "Save Changes" at the bottom of the screen
- The month/day/year of the fiscal year that most recently passed will display.
- NOTE: Future Single Audit Act (SAA) compliance will be based on this information, so it is imperative that it is correct.

# THE SINGLE AUDIT ACT TAB

[Edit Organization](#) | [Manage staff](#) | [Manage Relationships](#) | [Deactivate Organization](#)

[Organization Information](#) | [Organization Applications](#) | [Organization Grants](#) | **Single Audit Act**

Organization Fiscal Year-End Date: 01/01/2021

### Single Audit Certification Form

Organization Fiscal Year-End	Status	Certification Form	Due Date
2021	Pending	<a href="#">Edit</a>	10/01/2021

### Financial Report Upload

Organization Fiscal Year-End	Status	Report Upload	Due Date
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- On the Organization Details page you will find the SAA tab.
- On this tab are two sections from which you will access all you need to comply with SAA requirements:
  - Single Audit Certification Form – a questionnaire that verifies organization information
  - Financial Report Upload – a page to upload financial audit reports
- Each section has the following:
  - FYE: The fiscal year for the relevant record
  - Status: Includes pending, submitted, and returned
  - Due date: The date the Certification Form/Report is due. Your organization has nine months after the close of its organization fiscal year to comply, but DHR will ask Grantees to complete the Certification Form as soon as possible after their organization's fiscal year ends.

# THE SINGLE AUDIT ACT TAB

[Edit Organization](#) | [Manage staff](#) | [Manage Relationships](#) | [Deactivate Organization](#)

[Organization Information](#)   [Organization Applications](#)   [Organization Grants](#)   **Single Audit Act**

Organization Fiscal Year-End Date: 01/01/2021

### Single Audit Certification Form

Organization Fiscal Year-End	Status	Certification Form	Due Date
2021	Submitted	<a href="#">View</a>	10/01/2021

### Financial Report Upload

Organization Fiscal Year-End	Status	Report Upload	Due Date
2021	Pending	<a href="#">Edit</a>	10/01/2021

- A new record will appear in the Single Audit Certification Form section the day after the organization’s fiscal year ends for every year the organization has a grant with an open status (2021 and forward).
- By clicking “Edit” under “Certification Form” you will be directed to a series of questions to determine if the organization is required to submit a Financial Report to the Office of the Inspector General.
- NOTE: While you do have nine months to fulfill the submission requirements, DHR asks that you complete the Certification Form as soon as the organization’s fiscal year ends to determine if a Financial Report will be required.

# SINGLE AUDIT ACT CERTIFICATION QUESTIONNAIRE



# FISCAL YEAR END CONFIRMATION

## Florida Single Audit Act Certification Form

Please confirm 01/03/2021 is your organization's fiscal year end date.

Yes  No

[x Cancel](#)

- You will first be asked to confirm the organization's Fiscal Year.
- If the information on this page is correct, click "Yes," and select the "Next" button when it appears.
- If the information is not correct, click "No," and the following message will appear:

The screenshot shows the Florida Single Audit Act Certification Form with a confirmation dialog box overlaid. The dialog box is titled "Confirmation" and contains the following text: "You have indicated your organization's Fiscal Year End date is different than the date entered on your organization's profile. If this is correct, please select **Confirm** and contact your Division grant manager to resolve this issue. If this was selected in error, please click **Return** and proceed with completing the Certification Form." Below the text are two buttons: "Confirm" and "Return". The background of the form is dimmed, showing the "Please confirm 01/03/2021 is your organization's fiscal year end date." text and the "Yes" and "No" radio buttons, with the "No" button selected. A "Cancel" button is also visible at the bottom of the form.

- If you click "Return," you have the option of correcting the date you may change the FYE date on the Organizations Details page, but you should only do so if the date is incorrect.
- If you click "Confirm" the FYE date is incorrect, DOSGrants will lock the date and you will need to contact your Grants Specialist to correct it for you.

# ORGANIZATION RELATIONSHIPS

## Florida Single Audit Act Certification Form

Does [REDACTED] share an FEIN with a larger entity? For example, is your organization a sub-unit of a city or county government?

Yes  No

Is [REDACTED] your Parent Organization?

Yes  No

← Go Back

Next →

× Cancel

- After confirming the FYE, you will be asked if you share the FEIN with a larger entity.
- A few notes:
  - Sharing an FEIN may be referred to as having a parent/child, or entity/sub-entity, relationship, e.g. Indian River County (parent/entity)—Indian River County Parks Division (child/sub-entity).
  - Dosgrants allows both the 'parent' and 'child' to have their own Organization Details pages and apply for grants separately.
  - Organizations may elect to establish a relationship between the two profiles, but they are not required to do so.
  - NOTE: You are required to report for the whole organization when complying with the Single Audit Act, not just the child/sub-entity of which you are a part.
  - If you have questions about a DOSGrants parent-child relationship, please contact your DHR Grants Specialist.

# SHARING AN FEIN

## Florida Single Audit Act Certification Form

Does [REDACTED] share an FEIN with a larger entity? For example, is your organization a sub-unit of a city or county government?

Yes  No

Is [REDACTED] your Parent Organization?

Yes  No

[← Go Back](#) [Next →](#) [x Cancel](#)

- If the organization does not share an FEIN with a larger entity, select “No” and click “Next.”
- If the organization **does** share an FEIN with a larger entity, Dosgrants will check whether the organization has a “parent-child” relationship established with another organization in the system.
  - If a relationship exists, the name of the larger organization should appear in a second question.
    - If that information is correct click “Yes” and select “Next.”
    - If that information is incorrect, contact your Grants Specialist.
  - If the relationship does not exist, a text box will appear asking you to enter the organization’s Legal Name exactly as it appears on its Substitute W-9.

# STATE AND FEDERAL EXPENDITURES

## Florida Single Audit Act Certification Form

Did The University of South Florida with FEIN 59-3102112 expend \$750,000 or more from all combined state sources during the organization's fiscal year ending 01/03/2021, thereby meeting the threshold identified in Section 215.97 F.S.?

Yes  No

Did The University of South Florida with FEIN 59-3102112 expend \$750,000 or more from all combined federal sources during the organization's fiscal year ending 01/03/2021, thereby meeting the threshold identified in 2 CFR 200?

Yes  No

Helpful Links:

- Florida Single Audit Act requirements
  - Department of Financial Services
  - State of Florida Auditor General Q&A
- Federal Single Audit Act requirements
  - Office of Management and Budget Compliance Supplement

[← Go Back](#) [Next →](#) [x Cancel](#)

- The first question asks if you (or the parent organization) spent more than \$750,000 in state funds during the fiscal year indicated. This applies to all state sources, not just the grants with the Division or Department.
- The second question similarly asks if you (or the parent organization) spent more than \$750,000 in expenditures from federal sources. This applies to all federal sources, not just the grants with the Division or Department.
- If you answered “Yes” to either of these questions, the organization will be required to submit a Financial Report
  - Note: State entities are not required to submit a Financial Report for state expenses.
- Links to additional information regarding the SAA and the requirements may be found at the bottom of the page.

# CERTIFICATION VERIFICATION

## Florida Single Audit Act Certification Form

I hereby certify [REDACTED] does not share an FEIN with a larger entity.

I hereby certify The University of South Florida with FEIN 59-3102112 did expend \$750,000 or more from all combined state sources during the organization's fiscal year ending 01/03/2021.

I hereby acknowledge that as a state entity [REDACTED] is not required by state law to comply with the Florida Single Audit Act, Section 215.97, Florida Statutes.

I hereby certify The University of South Florida with FEIN 59-3102112 did expend \$750,000 or more from all combined federal sources during the organization's fiscal year ending 01/03/2021.

I hereby acknowledge that in responding "Yes," [REDACTED] is required by federal law to comply with the Single Audit Act Amendments of 1996, 2 CFR 200 (31 U.S.C. 7501-7507) by uploading an audit report to dosgrants.com.

I hereby certify that I am authorized to submit this certification on behalf of [REDACTED] and that all information indicated is true and accurate. I acknowledge that my electronic signature below shall have the same legal effect as my written signature.

Signature (Enter First and Last Name)

Your responses are final upon submission. If you need to change your responses after submitting this form, contact your DOS Grant Manager/Specialist for assistance.

[← Go Back](#) [Submit](#) [x Cancel](#)

- On the final page of the Certification Form:
  - Read each section carefully to verify its accuracy.
  - Make sure the correct organization name is displaying.
  - If correct, check the certification box, enter your full name in the text box, and click "Submit".
  - NOTE: Once submitted, the answers will be locked and unable to edit.
  - If you notice an error after submission, contact your Grants Specialist, who can unlock and return the form for editing.
- If the organization **did not** spend more than \$750,000 in state or federal funds, you have fulfilled the SAA requirements.

# THE FINANCIAL REPORT

# SUBMITTING A REPORT

[Edit Organization](#) | [Manage staff](#) | [Manage Relationships](#) | [Deactivate Organization](#)

[Organization Information](#) | [Organization Applications](#) | [Organization Grants](#) | **Single Audit Act**

Organization Fiscal Year-End Date: 01/01/2021

### Single Audit Certification Form

Organization Fiscal Year-End	Status	Certification Form	Due Date
2021	Submitted	<a href="#">View</a>	10/01/2021

### Financial Report Upload

Organization Fiscal Year-End	Status	Report Upload	Due Date
2021	Pending	<a href="#">Edit</a>	10/01/2021

- If the organization **did** spend more than \$750,000 in state or federal funds, you will be required to submit a Financial Report per the GAA.
- After submitting a Certification Form, a new row will appear in the Financial Report Upload section of the Single Audit Act tab.
- By clicking “Edit” under “Report” you will be directed to a page that allows you to upload documents.
- The report is due nine months after the fiscal year ends.

# FINANCIAL REPORT UPLOAD PAGE

## Financial Upload

Organization	FEIN Number	Organization FYE Date
[REDACTED]	[REDACTED]	01/03/2021

This page has been generated based on your responses to your 2021 certification form. Based on your responses, you are required to submit a Single Audit financial report no later than 10/03/2021. If you need to change your responses on your certification form, contact your DOS Grant Manager/Specialist.

Use the upload tool below to upload your organization's state and/or federal Single Audit report. You may upload multiple documents if needed.

Helpful Links:

- Florida Single Audit Act requirements
  - Department of Financial Services
  - State of Florida Auditor General Q&A
- Federal Single Audit Act requirements
  - Office of Management and Budget Compliance Supplement

### Financial Report Documentation\*

Select the "Add new file" button to upload financial report documentation. You may upload multiple files if needed.

Add new file				
Title	Description	Choose File	Notification	
				No items to display

Clicking Save allows you to save your upload(s) and return to this page for editing. Upon clicking Submit, this page will be locked for editing and your Certification Form + Uploaded Report(s) will be submitted for review.

- You will upload your organization's Financial Report to this page. If necessary, you can upload more than one.
- Click "Upload", select the file, provide a title and a description, and click Save.
- If you have a relationship established in the system and the relative organization has already uploaded their report, you should see a copy of it here and be presented with the option to submit the same document as well.
- Links to additional information regarding the SAA and the requirements may be found at the bottom of the page.



# ACCESSING THE SUBMITTED RECORD

Edit Organization | Manage staff | Manage Relationships | Deactivate Organization

Organization Information   Organization Applications   Organization Grants   **Single Audit Act**

Organization Fiscal Year-End Date: 01/01/2021

### Single Audit Certification Form

Organization Fiscal Year-End	Status	Certification Form	Due Date
2021	Submitted	<a href="#">View</a>	10/01/2021

### Financial Report Upload

Organization Fiscal Year-End	Status	Report Upload	Due Date
2021	Pending	<a href="#">Edit</a>	10/01/2021

- In order to access a printable PDF of the SAA record, return to the Single Audit Act tab and click “View” next to the corresponding fiscal year .
- The form will include:
  - The name of the organization or the parent organization
  - Your Fiscal Year End Date
  - All of the grants the organization had open with the Department for that fiscal year
  - The certification statements
  - A link to the Financial Report (if one was required)
  - The date the record was submitted

POST-SUBMITTAL

# REVIEW PROCESS

- After a Certification Form/Financial Report has been submitted, Division staff will perform an initial review of the submitted documentation. This review is to make sure the certification questions are answered correctly and that the right documentation was uploaded for the report.
- After the Division staff reviews the submittal, Auditors from the Office of the Inspector General will perform a more detailed review
- In either case, the submittal may be returned to you for further editing. Whereupon you will need to make changes and resubmit.
- If the record is returned, please contact Division staff for further information regarding needed corrections.
- After a submission is reviewed, no further action is required of you.
- You will be required to submit a new Certification Form/Financial Report in order to comply with the Single Audit Act for every one of the organization's fiscal years that a grant is open with the Department. This may mean that you could be required to submit more than one Certification Form/Financial Report during the grant period.