

## PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM SUMMARY

Meeting Date: November 1, 2016 [X] Consent [ ] Regular [ ] Public Hearing
Department
Submitted By: OFFICE OF FINANCIAL MANAGEMENT & BUDGET
Submitted For:
I. EXECUTIVE BRIEF
<b>Motion and Title: Staff recommends motion to receive and file</b> : the State of Florida Audit Compliance Certification as related to the grant funding agreement with the Florida Department of Economic Opportunity for the Ballpark of the Palm Beaches.
<b>Summary</b> : As a recipient of state financial assistance from the Florida Department of Economic Opportunity, the County certifies that it is subject to all applicable state single or project-specific audit requirements of section 215.97, Florida Statutes, and the applicable rules of the Department of Financial Services and the Auditor General. This certification should now be received and filed in the Minutes Department. Countywide (PFK).
<b>Background and Justification</b> : The Minutes Department has requested that the certification be presented as "receive and file" for acceptance into the official records of the Board of County Commissioners of Palm Beach County.
Attachments:
<ol> <li>Audit Compliance Certification (may be viewed in the Office Financial Management &amp; Budget or the Minutes Department).</li> </ol>
Recommended by: Stury Mary 10/11/16  OFMB Date
Approved by: N/A Abake 10/13/16 Date

## II. FISCAL IMPACT ANALYSIS

A.	Five Year Summary of Fiscal Impact:						
	Fiscal Years	2017	2018	2019	2020	2021	
Capital Expenditures Operating Costs External Revenues Program Income (County) In-Kind Match (County)							
*NE	ET FISCAL IMPACT						
	DDITIONAL FTE SITIONS (Cumulativ	e)					
Is Item Included in Current Budget?  Yes No_x							
Budg	et Account No.:	Fund	Depart	ment \	Jnit Ol	oject	
		Reporting (	Category				
B.	B. Recommended Sources of Funds/Summary of Fiscal Impact: *Fiscal Impact is undetermined at this time.						
C.	Departmental Fiscal Review:						
III. REVIEW COMMENTS							
A.	and deliberation of the second						
B.	GT OF BOY OFMB	10/4/16	2 Ja	wy // tract Develo	ppment and (	ewer Second	
	Assistant Cour	ty Attorney	<u>3/16</u>				
C.	Other Department	Review:					
	 Department	Director					

THIS SUMMARY IS NOT TO BE USED AS A BASIS FOR PAYMENT.

## ATTACHMENT B

Audit Compliance Certification						
Email a copy of this form within 60 days of the end of each fiscal year in which this grant was open to audit@deo.myflorida.com.						
Grantee: Palm Beach County Board of County Commissioners						
FEIN: 59-6000785 Grantee's Fiscal Year: 2016						
Contact's Name: Sherry Brown		Contact's Phone: 561-355-4160				
Contact's Email: sbrown4@pbcgov.org						
1. Did Grantee expend state financial assistance, during its fiscal year, that it received under any agreement (e.g., contract, grant, memorandum of agreement, memorandum of understanding, economic incentive award agreement, etc.) between the Recipient and the Department of Economic Opportunity (DEO)?  Yes  No						
If the above answer is yes, answe	If the above answer is yes, answer the following before proceeding to item 2.					
Did Grantee expend \$500,000 (\$ assistance (from DEO and all of fiscal year?  Yes  No	Did Grantee expend \$500,000 (\$750,000 as of July 1, 2016) or more of state financial assistance (from DEO and all other sources of state financial assistance combined) during its fiscal year?  Yes No					
If yes, the Recipient certifies that it will timely comply with all applicable state single or project-specific audit requirements of section 215.97, Florida Statutes, and the applicable rules of the Department of Financial Services and the Auditor General.						
2. Did the Recipient expend federal awards during its fiscal year that it received under any agreement (e.g., contract, grant, memorandum of agreement, memorandum of understanding, economic incentive award agreement, etc.) between the Recipient and DEO? Yes No						
If the above answer is yes, also answer the following before proceeding to execution of this certification:						
Did the Recipient expend \$750,000 or more in federal awards (from DEO and all other sources of federal awards combined) during its fiscal year?  Yes No						
If yes, the Recipient certifies that it will timely comply with all applicable single or program-specific audit requirements of title 2.C.F.R. part 200, subpart F, as revised.						
By signing below, I certify, on behalf of the Recipient, that the above representations for items 1 and 2 are true and correct.						
Heary Law Beyes 10/3/16 Signature of Authorized Representative Date						

APPROVED AS TO FORM AND LEGAL SUFFICIENCY COUNTY ATTORNEY

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4. Title 2 CFR part 200, entitled Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, also known as the Super Circular, supersedes and consolidates the requirements of OMB Circulars A-21, A-87, A-110, A-122, A-89, A-102 and A-133 and is effective for Federal awards or increments of awards issued on or after December 26, 2014. Please refer to title 2 CFR part 200 for revised definitions, reporting requirements and auditing thresholds referenced in this Attachment and Agreement accordingly.

## PART II: STATE FUNDED

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

- 1. In the event that the recipient expends a total amount of state financial assistance equal to or in excess of \$500,000 in any fiscal year of such recipient (for fiscal years ending September 30, 2004 or thereafter), the recipient must have a State single or project-specific audit for such fiscal year in accordance with Section 215.97, F.S.; applicable rules of the Department of Financial Services; and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. Exhibit 1 to this agreement indicates state financial assistance awarded through DEO 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 DEO, 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 recipient 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 recipient 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 recipient 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, F.S., 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 recipient's resources obtained from other than State entities).
- 4. Additional information regarding the Florida Single Audit Act can be found at: <a href="http://www.myflorida.com/audgen/pages/flsaa.htm">http://www.myflorida.com/audgen/pages/flsaa.htm</a>

PART III: OTHER AUDIT REQUIREMENTS

Not applicable