FLORIDA DEPARTMENT OF HEALTH

RECIPIENT/SUBRECIPIENT AND CONTRACTOR/VENDOR DETERMINATION CHECKLIST FOR STATE/FEDERAL FUNDS

(To be used when project is either funded with state or federal appropriations)

THIS FORM MUST BE COMPLETED AND SIGNED BY EITHER THE BUDGET MANAGER/PRINCIPAL INVESTIGATOR

Entity/Provider Name	
Provider's Organization Type	
Awarding Agency	
Title of Federal Grant/State Project	
CSFA #/ALN #	
Contract/Grant Agreement Number	

GAA Line #: State Resources - Match: ☐ MOE: ☐ Federal Grant Resources: ☐

Note: In the absence of a state reference annotation, the federal annotation will take precedence.

Approval Requirements - Must answer all questions; each Part (A/B) must be all "Yes" or "No".

Section 1: Recipient/Subrecipient, Contractor/Vendor Determination

PART A

Recipient/Subrecipient. A financial assistance agreement between DOH and an outside entity for the purpose of aiding DOH to carry out a portion of a federal or state program objectives**.**

YES	NO		
☐	☐	1.	Does the entity determine who is eligible to participate or receive services from the federal and/or state program? (2 CFR §200.330 a.1, 215.97 (1)(a))
☐	☐	2.	Is the scope of work or portion of the agreement the same for the outside entity (provider) as they are for DOH (the prime recipient) of the federal and/or state funds? (2 CFR §200.330 a.2, 215.97 (1)(b))
☐	☐	3.	Can the provider make programmatic decisions about how services will be delivered to participants, with respect to federal and/or state requirements? (2 CFR §200.330 a.3)
☐	☐	4.	Does funding to the provider depends upon the entity's ability for DOH to meet the objectives of a grant award and/or state statutes? (2 CFR §200.330 a.4)

Note: Yes, to the above indicates the following:

- DOH agrees, an agreement is necessary to carry out the objectives of the project (2 CFR §200.330 a.5)
- The provider understands matching, maintenance of effort or other local non-federal resources may be required as condition to support the award, when it is applicable (2 CFR §200.330 a.5, 215.97 (2)(s))
- The provider's financial costs will be subject to actual cost of reimbursements (i.e. Cost Neutral). (2 CFR §200.330 a.5)

PART B

Contractor/Vendor. A competitive procurement relationship between DOH and an outside organization to acquire goods and services for DOH's own use or consumption.

YES	NO		
☐	☐	5.	Is it within the entity's normal business operation to provide the goods or services being procured to different buyers/consumers? (2 CFR §200.330 b.1/b.2, 215.97 (2)(z))
☐	☐	6.	Does the entity operate in a competitive open market environment with proprietary ownership? (2 CFR §200.330 b.3/b.5
☐	☐	7.	Can the entity generate a profit from procuring this agreement? (2 CFR §200.330 b.3)
☐	☐	8.	Can the entity deliver the goods and services as designated by DOH without regard to federal/state programmatic requirements? (2 CFR §200.330 b.4)

➢ Determination:

(a) **Yes** to questions 1-4, the Department has a **recipient/subrecipient** relationship with the provider. (Compliance Requirement: for federal & state match - use the grant ALN #, for state non-match - use the CSFA #)
(b) **Yes** to questions 5-8 the relationship with the provider is a **contractor/vendor**.
(c) Note: Any other combination, use the **Work Sample** for a final determination.

☐	**Recipient/Subrecipient**	☐	**Contractor/Vendor**

Determined by: _____ **TITLE:** _____ **(Date)** _____
(Name of Budget Manager/Principal Investigator)

Approved by: _____ _____
(Signature of Budget Manager/Principal Investigator) **(Date)**

☐ **check if a New CSFA is required**

Section 2: Single Audit Designation (Federal/State)

This section must be completed to indicate if the provider is required to have a State/Federal Single Audit performed. Mark "**X**" for the appropriate designation.

FEDERAL/STATE SINGLE AUDIT IS REQUIRED:

2.a ☐ **Recipient/subrecipient** subject to 2 C.F.R. § 200.501 when expenditures exceed the federal threshold level of $1,000,000.00 and/or section 215.97, Florida Statutes when expenditures exceed the state threshold level of $750,000.00.

PROVIDER IS EXEMPT FROM SINGLE AUDIT:

2.b ☐ **Contractor** not subject to 2 C.F.R. § 200.501 and/or section 215.97(2)(z), Florida Statutes

3.b ☐ **For-profit subrecipient**. (Use Exemption on Exhibit 2 of Financial and Compliance Attachment) Since this part does not apply to for-profit subrecipients, DOH or the pass-through entity is responsible for establishing requirements, as necessary, to ensure compliance by for-profit subrecipients. The agreement with the for-profit subrecipient must describe applicable compliance requirements and the for-profit subrecipient' s compliance responsibility. Methods to ensure compliance for **Federal awards** made to for-profit subrecipients may include pre-award audits, monitoring during the agreement, and post-award audits. (215.97 (2)(g)

4.b ☐ **Higher Education Entity** This designation only applies to the Florida College System institution or a state university receiving state financial assistance funds. For federal financial assistance, these entities along with other state agencies must be classified as subrecipients (pass-thru federal funds) and will be subject to federal single audit even if expenditures for the DOH contract do not exceed the federal threshold limit of
$1,000,000.00 (2 CFR Part 200, Appendix III, 215.97 (2)(h))

- Note: **Higher Education or Other State Government Entities** receiving audit exemption from Section 215.97 F.S. are expected to pass on the audit requirements to their providers when the state financial assistance funds are sub-granted to non-state entities.