

ATTACHMENT D

**FLORIDA PROGRAM INTEGRITY ASSESSMENT
SUPPLEMENT**

ATTACHMENT 5
SAMPLE PROGRAM INTEGRITY ASSESSMENT SUPPLEMENT TEMPLATE
 Low Income Home Energy Assistance Program (LIHEAP)

ABSTRACT:

HHS is requiring further detail from Grantees on their FY2014 plans for preventing and detecting fraud, abuse, and improper payments. HHS is also requiring that Grantees highlight and describe all elements of this FY2014 plan which represent improvements or changes to the Grantees' FY2014 plan for preventing and detecting fraud, abuse and improper payment prevention.

Instructions: Please provide full descriptions of the Grantee's plans and strategy for each area, and attach/reference excerpts from relevant policy documents for each question/column. Responses must explicitly explain whether any changes are planned for the new FY.

State, Tribe or Territory (and grant official):			Date/Fiscal Year:
RECENT AUDIT FINDINGS			
Describe any audit findings of material weaknesses and reportable conditions, questioned costs and other findings cited in FY2013 or the prior three years, in annual audits, Grantee monitoring assessments, Inspector General reviews, or other Government Agency reviews of LIHEAP agency finances.	Please describe whether the cited audit findings or relevant operations have been resolved or corrected. If not, please describe the plan and timeline for doing so in FY2014.	If there is no plan in place, please explain why not.	Necessary outcomes from these systems and strategies
A-133 audits are conducted on the Florida LIHEAP by the Office of the Florida Auditor General. Summaries of the audits for 2010, 2011 and 2012 are attached.	All issues have been addressed. See attached reports.	N/A	<i>The timely and thorough resolution of weaknesses or reportable conditions as revealed by the audit.</i>

According to the Paperwork Reduction Act of 1995 (Pub. L. 104-13), public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, gathering and maintaining the data needed, and reviewing the collection of information.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

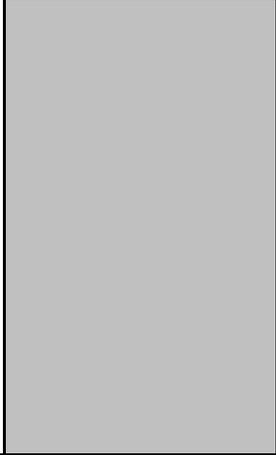
COMPLIANCE MONITORING			
Describe the Grantee's FY 2013 strategies that will continue in FY 2014 for monitoring compliance with State and Federal LIHEAP policies and procedures by the Grantee and local administering agencies.	Please highlight any strategies for compliance monitoring from your plan which will be newly implemented as of FY 2014.	If you don't have a firm compliance monitoring system in place for FY 2014, please describe how the State is verifying that LIHEAP policy and procedures are being followed.	Necessary outcomes from these systems and strategies
<p>At least once every three years, the Department conducts on-site monitoring of administrative, fiscal and program operations. Fiscal operations are sampled and reviewed on-site for compliance with OMB Circulars, contractual requirements and the grantee's fiscal policies and procedures. A sample of client files are reviewed during the on-site visits to ensure that appropriate documentation (i.e., proof of income, energy obligation, etc.) was obtained by the grantee, to determine the client's eligibility to receive LIHEAP benefits. A formal monitoring instrument is completed and a report prepared. The report is sent to the grantee and any concerns or findings must be addressed by the subgrantee in writing. The response must include evidence that all issues have been resolved or a schedule and work plan to do so.</p> <p>Monthly financial reports are received and reviewed to assure that funds are being expended according to contractual guidelines.</p> <p>Implemented in 2013, the number of households served must be reported on the monthly financial reports. This step helps to tie expenditures to production and to assure that program services goals are being met.</p> <p>Quarterly program reports are received electronically and</p>	<p>No new strategies.</p>	<p>N/A</p>	<p><i>A sound methodology, with a schedule for regular monitoring and a more effective monitoring tool to gather information.</i></p>

<p>reviewed to assure that program goals are being met.</p> <p>All local agencies are required to comply with the Single Audit Act. Audits must be submitted to the Department and are reviewed by the Office of the Inspector General (IG). The IG provides the program section with a statement of any findings. If a management letter is required, the program section issues the letter and coordinates the response with the IG.</p>			
--	--	--	--

FRAUD REPORTING MECHANISMS			
<p>For FY 2013 activities continuing in FY 2014, please describe all (a) mechanisms available to the public for reporting cases of suspected LIHEAP fraud, waste or abuse [These may include telephone hotlines, websites, email addresses, etc.]; (b) strategies for advertising these resources.</p>	<p>Please highlight any tools or mechanisms from your plan which will be newly implemented in FY 2014, and the timeline for that implementation.</p>	<p>If you don't have any tools or mechanisms available to the public to prevent fraud or improper payments, please describe your plan for involving all citizens and stakeholders involved with your program in detecting fraud.</p>	<p>Necessary outcomes of these strategies and systems</p>
<p>The State of Florida has both a Consumer Hotline (1-800-848-3792) and an on line (http://www.fightfraud.org) reporting system for fraud.</p> <p>The Department website lists State and local program contacts where fraud could be reported as well as Department telephone and mail contact information.</p> <p>The State LIHEAP contract requires that, "The Recipient will post the following notice in a conspicuous place at all points where LIHEAP applications are received: No money, cash or checks, will be requested or received from customers in a LIHEAP office. If an employee asks for money, report this to the agency Executive Director or</p>	<p>No new strategies.</p>	<p>N/A</p>	<p><i>Clear lines of communication for citizens, grantees, clients, and employees to use in pointing out potential cases of fraud or improper payments to State administrators.</i></p>

Department Head. “

The Division of Financial Investigations reviews alleged violations of the law in the area of fraud against the government, public corruption, and white collar crime. The Office of the Inspector General, located within the Department of Community Affairs, investigates allocations of fraud in the programs administered by the Department including LIHEAP.



VERIFYING APPLICANT IDENTITIES			
Describe all FY 2013 Grantee policies continuing in FY2014 for how identities of applicants and household members are verified.	Please highlight any policy or strategy from your plan which will be newly implemented in FY 2014.	If you don't have a system in place for verifying applicant's identities, please explain why and how the Grantee is ensuring that only authentic and eligible applicants are receiving benefits.	Necessary outcomes from these systems and strategies
<p>The Department LIHEAP agreement states that, "The Recipient will define in a written policy what criteria and verification will be used to determine if a household has a "home energy crisis" and eligible for crisis assistance." The agreement also requires the Recipient to maintain customer information which includes: their name, address, sex, age, names and ages; identification documentation of all household members; income amount and verification for all household members; and income documentation to support eligibility.</p> <p>The LIHEAP agreement requirements include:</p> <ul style="list-style-type: none"> - Collecting the social security number and documentation of that number for all household members. - Establishing and implementing policies and procedures to protect client information from theft and abuse. - Maintaining LIHEAP program policies and procedures manuals that detail how the eligibility process will be implemented. <p>Implementing reasonable precautions to verify that applicants live in the residence for which he/she is applying for energy assistance.</p>	<p>No new strategies.</p>	<p>N/A</p>	<p><i>Income and energy supplier data that allow program benefits to be provided to eligible individuals.</i></p>

SOCIAL SECURITY NUMBER REQUESTS			
Describe the Grantee's FY 2014 policy in regards to requiring Social Security Numbers from applicants and/or household members applying for LIHEAP benefits.	Please describe whether the State's policy for requiring or not requiring Social Security numbers is new as of FY2014, or remaining the same.	If the Grantee is not requiring Social Security Numbers of LIHEAP applicants and/or household members, please explain what supplementary measures are being employed to prevent fraud.	Necessary outcomes from these systems and strategies
<p>The Department has reviewed the State privacy law in light of the recent revision of HHS policy regarding the use of Social Security Numbers in the LIHEAP application process. The Department has implemented the policy recommended by HHS in the FY 2014-2014 LIHEAP Sub-Grantee Award. Local LIHEAP agencies are now required to obtain Social Security Numbers of all members of the household. Some specific limited exceptions may apply and alternatives to the SSN identified. The Department will work with local LIHEAP agencies to develop methodologies and systems to (1) safeguard the customer's identify and (2) use this information to validate household eligibility.</p>	<p>The State's policy for requiring Social Security numbers was implemented in the FY 2012-2013 Sub-Grantee Awards.</p> <p>This process remains the same.</p>	<p>N/A</p>	<p><i>All valid household members are reported for correct benefit determination.</i></p>

CROSS-CHECKING SOCIAL SECURITY NUMBERS AGAINST GOVERNMENT SYSTEMS/DATABASES			
Describe if and how the Grantee used existing government systems and databases to verify applicant or household member identities in FY 2013 and continuing in FY 2014. (Social Security Administration Enumeration Verification System, prisoner databases, Government death records, etc.)	Please highlight which, if any, policies or strategies for using existing government databases will be newly implemented in FY 2014.	If the Grantee won't be cross checking Social Security Numbers and ID information with existing government databases, please describe how the Grantee will supplement this fraud prevention strategy.	Necessary outcomes from these systems and strategies
The Department does not currently use third party databases to verify applicant information.	The Department will evaluate which databases are or can be made accessible to local LIHEAP agencies and how they might be used in verifying applicant eligibility.	Policies will be developed to support correlating official ID to the applicant's Social Security number.	<i>Use of all available database systems to make sound eligibility determination.</i>
VERIFYING APPLICANT INCOME			
Describe how the Grantee or designee used State Directories of new hires or similar systems to confirm income eligibility in FY 2013 and continuing in FY 2014.	Please highlight any policies or strategies for using new hire directories which will be newly implemented in FY 2014.	If the Grantee won't be using new hire directories to verify applicant and household member incomes how will the Grantee be verifying the that information?	Necessary outcomes from these systems and strategies
LIHEAP agencies require documentation of income to be provided by the applicant. The Department does not currently use third party databases to verify applicant information. Income must be documented through pay subs, tax records, unemployment insurance documents, employer letters, and social security or other official award information. Bank statements are not accepted. For automatic eligibility, SNAP, CSBG or WAP intake documentation is accepted. A statement of income is accepted in limited cases.	No new strategies.	N/A	<i>Effective income determination achieved through coordination across program lines.</i>

PRIVACY-PROTECTION AND CONFIDENTIALITY			
Describe the financial and operating controls in place in FY 2013 that will continue in FY 2014 to protect client information against improper use or disclosure.	Please highlight any controls or strategies from your plan which will be newly implemented as of FY 2014.	If you don't have relevant physical or operational controls in place to ensure the security and confidentiality of private information disclosed by applicants, please explain why.	Necessary outcomes from these systems and strategies
<p>The LIHEAP Recipient agreement requires the local provider agency to establish and implement policies and procedures to protect client information from theft and abuse.</p> <p>During on-site monitoring, security controls for paper and electronic files are checked to ensure the safety of client information.</p>	No new strategies.	N/A	<i>Clear and secure methods that maintain confidentiality and safeguard the private information of applicants.</i>

LIHEAP BENEFITS POLICY			
Describe FY 2013 Grantee policies continuing in FY 2014 for protecting against fraud when making payments, or providing benefits to energy vendors on behalf of clients.	Please highlight any fraud prevention efforts relating to making payments or providing benefits which will be newly implemented in FY 2014.	If the Grantee doesn't have policy in place to protect against improper payments when making payments or providing benefits on behalf of clients, what supplementary steps is the Grantee taking to ensure program integrity.	Necessary outcomes from these systems and strategies
<p>According to the Florida LIHEAP State Plan, State Rule 76C-26, the LIHEAP subgrantee agreement requires that subgrantees, "Make vendor payments directly to fuel providers or recipients on behalf of eligible clients, or in instances where vendor agreements cannot be negotiated, make payments directly to clients in the form of a two party check."</p> <p>The LIHEAP contract states: "A person or organization who has been placed on the convicted vendor list following a conviction for a public entity crime or on the discriminatory vendor list may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a</p>	The Department will work with the subgrantees and major vendors and their representative organizations to develop model vendor agreements.	N/A	<i>Authorized energy vendors are receiving payments on behalf of LIHEAP eligible clients.</i>

bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with a public entity, and may not transact business with any public entity in excess of \$25,000.00 for a period of 36 months from the date of being placed on the convicted vendor list or on the discriminatory vendor list.”

Written agreements between the vendor and subgrantee are required and must be submitted annually as supporting documentation with the subgrantee agreement.

The Department requires each agency to check each vendor against the Excluded Parties List System (EPLS).

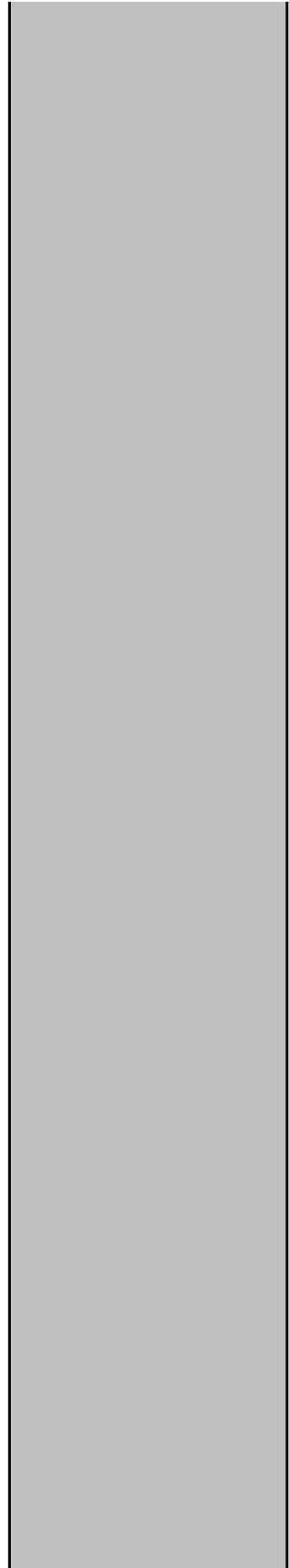
The Department policies regarding LIHEAP vendor agreements were reviewed and strengthened in the 2013 Recipient agreement. The agreement states:

“The energy vendor, with the exception of municipal providers, must be in “active” status with the State of Florida:

<http://sunbiz.org/search.html> and the vendor’s name must be checked on EPLS:

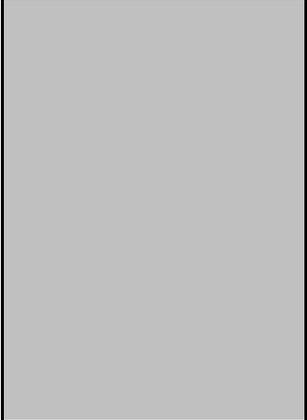
<https://www.epls.gov/>. The business name on the vendor agreement must match the legal business name on the State of Florida website.”

Numerous other requirements were specified in the Recipient agreement concerning the vendor agreement. See Attachment A of the LIHEAP Recipient agreement.



The on-site monitoring tool was modified to cross-check financial payment records of vendors to the Recipient's list of approved vendors.

Training was provided at a statewide meeting on LIHEAP program operations. The revised requirements for vendor agreements and verification were emphasized.



PROCEDURES FOR UNREGULATED ENERGY VENDORS			
Describe the Grantee's FY 2013 procedures continuing in FY 2014 for averting fraud and improper payments when dealing with bulk fuel dealers of heating oil, propane, wood and other un-regulated energy utilities.	Please highlight any strategies policy in this area which will be newly implemented in FY 2014.	If you don't have a firm plan for averting fraud when dealing with unregulated energy vendors, please describe how the Grantee is ensuring program integrity.	Necessary outcomes from these systems and strategies
The policies and procedures are the same for all utility vendors. See LIHEAP Benefit Policy above.	The policies and procedures are the same for all utility vendors. See LIHEAP Benefit Policy above.	N/A	<i>Participating vendors are thoroughly researched and inspected before benefits are issued.</i>
VERIFYING THE AUTHENTICITY OF ENERGY VENDORS			
Describe Grantee FY 2013 policies continuing in FY 2014 for verifying the authenticity of energy vendors being paid under LIHEAP, as part of the Grantee's procedure for averting fraud.	Please highlight any policies for verifying vendor authenticity which will be newly implemented in FY 2014.	If you don't have a system in place for verifying vendor authenticity, please describe how the Grantee can ensure that funds are being distributed through valid intermediaries?	Necessary outcomes from these systems and strategies
The policies and procedures are the same for all utility vendors. See LIHEAP Benefit Policy above	The policies and procedures are the same for all utility vendors. See LIHEAP Benefit Policy above.	N/A	<i>An effective process that effectively confirms the existence of entities receiving federal funds.</i>

TRAINING AND TECHNICAL ASSISTANCE			
<p>In regards to fraud prevention, please describe elements of your FY 2013 plan continuing in FY 2014 for training and providing technical assistance to (a) employees, (b) non-governmental staff involved in the eligibility process, (c) clients, and (d) energy vendors.</p>	<p>Please highlight specific elements of your training regimen and technical assistance resources from your plan which will represent newly implemented in FY 2014.</p>	<p>If you don't have a system in place for anti-fraud training or technical assistance for employees, clients or energy vendors, please describe your strategy for ensuring all employees understand what is expected of them and what tactics they are permitted to employ.</p>	<p>Necessary outcomes from these systems and strategies</p>
<p>Staff and subgrantee training emphasizes the importance of primary income documentation verification and vendor relations.</p> <p>The Department provides regular updates on the LIHEAP program to its subgrantees... Conference calls, training packets, frequently asked questions (FAQs), and yearly training at the Florida Association of Community Action, Inc. (FACA) conference to ensure that the Department's policies are carried out.</p> <p>In addition, training and technical assistance is provided on-site during monitoring visits.</p>	<p>The Department is awaiting guidance on the new performance measurements required by HHS before implementing any new procedures or training formats.</p>	<p>N/A</p>	<p><i>The timely and thorough resolution of weaknesses or reportable conditions as revealed by the audit.</i></p>

AUDITS OF LOCAL ADMINISTERING AGENCIES			
Please describe the annual audit requirements in place for local administering agencies in FY 2013 that will continue into FY 2014.	Please describe new policies or strategies to be implemented in FY 2014.	If you don't have specific audit requirements for local administering agencies, please explain how the Grantee will ensure that LIHEAP funds are properly audited under the Single Audit Act requirements.	Necessary outcomes from these systems and strategies
Subgrantee contracts require that all LIHEAP agencies comply with the appropriate OMB Audit requirements. Audits are submitted to and reviewed by the Department's office of the Inspector General (IG). Both the program office and the IG track the audits to assure audits are received. The IG issues a technical assistance memo to the program. If further action is needed, an Administrative letter requiring a response and corrective action plan is issued to the subrecipient. The program along with the IG reviews the subrecipient's response and decides if the actions taken are satisfactory. Together the three parties work to resolve the issue.	No new strategies.	N/A	<i>Reduce improper payments, maintain local agency integrity, and benefits awarded to eligible households.</i>

Additional Information

Please attach further information that describes the Grantee's Program Integrity Policies, including supporting documentation from program manuals, including pages/sections from established LIHEAP policies and procedures.

Additional Information

- (1) 2010, 2011 and 2012 Compliance and Internal Controls Audits
- (2) Florida LIHEAP Rule Chapter 73C-26
- (3) Florida FY 2013-2014 LIHEAP Recipient agreement
- (4) LIHEAP Grantee Monitoring Field Manual

**PROGRAM INTEGRITY SUPPLEMENT
ATTACHMENT 1
2010, 2011 AND 2012 AUDITS**

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Finding Number FA 12-004
CFDA Number Various (See Condition)
Program Title Various (See Condition)
Compliance Requirement Activities Allowed or Unallowed and Allowable Costs/Cost Principles
State Agency Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year Various
Finding Type Noncompliance and Material Weakness
 Questioned Costs – \$499,317.63
Prior Year Finding Report No. 2012-142, Finding No. FA 11-005

Finding The FDEO did not appropriately allocate salary and benefit costs charged to multiple Federal programs.

Criteria OMB Circular A-87, Attachment B, Section 8.h., *Support of Salaries and Wages*
 10 CFR 600.220, *Standards for Financial Management Systems*
 45 CFR 96.30(a), *Fiscal Control and Accounting Procedures*
 24 CFR 85.20, *Standards for Financial Management Systems*

Condition Effective October 1, 2011, responsibility for the Federal programs listed in the table below, was transferred from the Florida Department of Community Affairs (FDCA) to the FDEO. Prior to the transfer, the FDCA identified errors in the methodology used to allocate salaries and benefits to Federal programs; however, the effect of the errors on salaries and benefits charged to each Federal program and grant was not determined or corrected before the programs were transferred to the FDEO. Salary and benefits paid through September 30, 2011, and totaling \$499,317.63 were allocated by the FDCA and incorrectly charged to the Federal programs.

CFDA Number - Program Title	Grant Number	Amount
14.228, 14.255 - Community Development Block Grants - State-Administered CDBG Cluster (Includes Recovery Act Funding)	B-08-DN-12-001	54,053.00
	B-10-DC-12-001	126,573.07
	B-09-DC-12-001	23,994.07
	B-06-DG-12-001	86,937.71
	B-08-DC-12-001	212.73
	Total	\$291,770.58
81.042 - Weatherization Assistance for Low-Income Persons (Includes Recovery Act Funding)	DE-EE0000209	104,022.53
	DE-FG26-07NT43105	25,820.01
	Total	\$129,842.54
93.568 - Low-Income Home Energy Assistance	2010G992201	76,956.39
	2011G992201	748.12
	Total	\$77,704.51
	Grand Total	\$499,317.63

As of the end of the 2011-12 fiscal year, the effect of the errors on salaries and benefits charged to each Federal program and grant for the 2010-11 fiscal year had been calculated, but not corrected in the State's accounting records. The effect of the errors on amounts charged to each Federal program during the 2011-12 fiscal year had not been determined or corrected.

Cause The FDEO attributed the lack of correcting adjustments to staffing issues and delays in obtaining data.

Effect	Federal programs were incorrectly charged costs for salary and benefits. In addition, cash draws and amounts reported as Federal expenditures during the fiscal year may have included incorrect salary and benefit costs.
Recommendation	We recommend that the FDEO correct the salary and benefits allocation amounts in the State's accounting records and make appropriate adjustments to cash draws and Federal reports.
State Agency Response and Corrective Action Plan	Corrected allocations of salary and benefits charges were processed in November 2012. The corrective action was accepted by the federal agency in December. Email notification of the acceptance was received, and a copy was forwarded to the FDEO Inspector General's Office on December 17, 2012.
Estimated Corrective Action Date	The correcting entries were completed in November 2012; with corrective action accepted by the United States Department of Housing and Urban Development on December 17, 2012.
Agency Contact and Telephone Number	Wayne Summerlin (850) 245-7348

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Finding Number	FA 12-005
CFDA Number	Various (Includes Recovery Act Funding) (See Condition)
Program Title	Various (See Condition)
Compliance Requirement	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Subrecipient Monitoring
State Agency	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2012-142, Finding No. FA 11-058
Finding	The FDEO did not ensure that adequate information technology security controls had been established for the e-CDBG and eGrants applications.
Criteria	<p>Information Technology Best Practices</p> <p>Access Controls: Management should implement and document procedures that provide access control based on an individual's demonstrated need to view, add, modify, or delete data. The risk of inappropriate or unnecessary access to information can be reduced through the use of security controls to ensure that systems are accessible only to authorized users and for authorized uses. Effective access authorization practices include, among other things, the use of access authorization forms to document the user access privileges that management has authorized. Effective management of system access privileges includes the use of individual user identifications (IDs) and passwords to allow for attributing user activities to the responsible user, periodically reviewing the appropriateness of access privileges, and promptly removing the access privileges of former employees.</p>
Condition	<p>The FDEO utilized the e-CDBG and eGrants to track Federal projects and related activities, including subgrantee payments totaling \$318,350,315, and monitoring efforts related to the following Federal programs:</p> <p>CFDA No. 14.228, 14.255 – Community Development Block Grants – State-Administered CDBG Cluster</p> <p>CFDA No. 81.042 – Weatherization Assistance for Low-Income Persons</p> <p>CFDA No. 93.568 – Low-Income Home Energy Assistance</p> <p>The FDEO developed access authorization forms to control access to these systems. The forms required the requestor to note the level of access to be granted. Additionally, the forms required signatures documenting who authorized the access. We noted that the FDEO only required access authorization forms for external users of the e-CDBG and, according to the FDEO staff, the e-CDBG access is granted to internal users upon employment. Our review of access documentation for 42 users of the applications (17 e-CDBG external users and 25 eGrants users) disclosed that the FDEO was unable to provide access authorization forms for 3 of the 17 selected e-CDBG users and for 4 of the 25 selected eGrants users.</p> <p>Our review also disclosed that, as similarly noted in the prior audit, network security controls related to user access privileges need improvement. Specific details of the issues are not disclosed in the report to avoid the possibility of compromising FDEO security. Appropriate FDEO personnel have been notified of the issues.</p>

Cause	The FDEO did not have a procedure for authorizing or reviewing the e-CDBG access for internal users. The FDEO was performing a migration to eGrants and existing users may have been granted access based on access to the prior system.
Effect	Absent appropriate access authorization documentation and access controls for users, the possibility exists that unauthorized access requests will be granted and information may be destroyed, disclosed, or otherwise compromised.
Recommendation	We recommend that the FDEO adhere to established access security control procedures to document and ensure that IT applications are accessible only to authorized users and for authorized uses. In addition, we recommend The FDEO make necessary improvements to its network security controls.
State Agency Response and Corrective Action Plan	<p>In regards to eCDBG: FDEO concurs that adequate information technology security controls were not completely in place during the audit period for the e-CDBG system. The proper controls for the e-CDBG system were put into production on July 17, 2012.</p> <p>In regards to eGrants: FDEO acknowledges and concurs with the finding regarding the eGrants system. Access control mechanisms listed as deficient in the March 30, 2012, Auditor General report were added to the system on May 23, 2012, including individual user accounts, enhanced password complexity requirements, an automated password reset function, and new user roles tailored to specific user types. The eGrants Security Procedures guide is currently being revised to include processes and procedures for periodic reviews of system access needs and privileges.</p>
Estimated Corrective Action Date	The proper controls for the e-CDBG system were put into production on July 17, 2012. The eGrants Security Procedures guide updates for system review of access needs and privileges will be completed by January 31, 2013.
Agency Contact and Telephone Number	Ken Reecy (850) 717-8436

U.S. DEPARTMENT OF EDUCATION

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 12-048
CFDA Number	93.568
Program Title	Low-Income Home Energy Assistance (LIHEAP)
Compliance Requirement	Cash Management
State Agency	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	G-1201FLLIEA 2012
Finding Type	Noncompliance and Significant Deficiency
Finding	FDEO procedures were not sufficient to ensure that advances were limited to the minimum amounts needed and timed to be in accordance with the immediate cash requirements of subgrantees.
Criteria	<p>31 CFR 205.33, <i>How are funds transfers processed?</i> – The timing and amount of funds transfers must be as close as administratively feasible to a State’s actual cash outlay for direct program costs and the proportionate share of any allowable indirect costs.</p> <p>FDEO Division of Community Development Contract Attachment E, Justification of Advance Payment</p>
Condition	<p>During the 2011-12 fiscal year, the FDEO advanced approximately \$6.2 million to 18 LIHEAP subgrantees. Advances were made pursuant to contract terms which provided that the amount advanced may not exceed the expected cash needs of the subgrantee within the first three months of the contract term. The FDEO did not deduct advanced amounts from the monthly reimbursements subsequently made to the subgrantees.</p> <p>Our review of two LIHEAP subgrantee contracts with advances disclosed advances totaling \$436,453 of which \$423,388 was advanced in excess of the amounts actually spent by the subgrantees in the first three months. It took these two subgrantees 208 and 173 days to expend the advanced amounts, or 118 and 83 days, respectively, in excess of the three-month period.</p>
Cause	Program staff did not adequately monitor the status of cash advances or make adjustments to the amount of the advances when subgrantees were not using the funds for LIHEAP purposes as quickly as originally expected.
Effect	Program staff lacked assurance that subgrantees minimized the time between the drawdown and disbursement of funds for LIHEAP purposes.
Recommendation	We recommend that program staff re-evaluate the necessity of providing subgrantees with three-month advances. Additionally, program staff should enhance their procedures to periodically evaluate the status of advanced funds and reduce reimbursements to subgrantees when advances are not timely expended. Program staff should also consider recapturing advanced amounts throughout the contract term, rather than waiting until the final contract payment.
State Agency Response and Corrective Action Plan	All future FDEO WAP/LIHEAP contracts will include a provision which outlines that FDEO will make adjustments to reimbursements due to subrecipients in the fourth month of the contract to use up any remaining advance that has not been expended over the first three months of the contract. If for any reason this adjustment would create a hardship for the subgrantee and the adjustment cannot be fulfilled in the fourth month, staff will work with management to assist in finding a timely solution to the problem. All information provided from the subgrantee and management for the solution will be properly documented in the contract file.

**Estimated Corrective
Action Date**

February 2013

**Agency Contact and
Telephone Number**

Ken Reecy
(850) 717-8436

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 12-049
CFDA Number	93.568
Program Title	Low-Income Home Energy Assistance (LIHEAP)
Compliance Requirement	Reporting
State Agency	Florida Department of Economic Opportunity (FDEO)
Federal Grant/Contract Number and Grant Year	11B1FLLIEA 2011
Finding Type	Noncompliance
Finding	The FDEO did not report applicable LIHEAP subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations.
Criteria	2 CFR 170 <i>Reporting Subaward and Executive Compensation Information</i>
Condition	FFATA regulations required the FDEO, as a recipient, to report in the FSRS key data elements regarding its subawards. The FSRS is a reporting tool used to capture and report subaward and executive compensation data and make it available to the public via a single, searchable Web site. FFATA reporting is required for grants or cooperative agreements exceeding \$25,000, effective on or after October 1, 2010, and made with a new Federal Assistance Identification Number on or after that date. Pursuant to Federal regulations, the FDEO should have reported, by the end of the month following the month in which an obligation was made, the key data elements for such grants. However, as of June 30, 2012, the FDEO had not reported data for applicable LIHEAP subawards with expenditures totaling approximately \$69.8 million.
Cause	The FDEO did not have a process in place to ensure compliance with FFATA reporting requirements.
Effect	The applicable LIHEAP subaward data was not reported as required by FFATA.
Recommendation	We recommend that the FDEO ensure that all key data elements are timely reported in the FSRS.
State Agency Response and Corrective Action Plan	FDEO began reporting FFATA at the earliest possible moment based on guidance provided by our grantor agency, USHHS. The 2011 FDEO LIHEAP award from USHHS contained a provision that stated: "FFATA Reporting - at this time, HHS does not require continuing non-discretionary programs to adhere to the Transparency Act Subaward and Executive Compensation reporting requirements of 245 CFR Part 96 Part 170. This guidance may change in the future and, if reporting should become a requirement under this award, you will be advised in amended Terms and Conditions and you may visit the following website for registration and reporting information: https://www.fsr.gov ." Additionally, because during most of 2011 as communicated to FDEO by the grantor agency, the HHS Administration for Children and Families (ACF) system was not in synchronization with the Office of Management and Budget (OMB) system, any attempt to register or report information by an HHS grantee would fail, FDEO did not initiate FFATA reporting in 2011. However, in December, 2011, based on the soon-to-arrive 2012 LIHEAP award, the FDEO LIHEAP program was notified that LIHEAP needed to register for FFATA and it was at that time that FDEO LIHEAP registered on-line to start the FFATA reporting process. FDEO staff began entering FFATA data for the LIHEAP program at the earliest opportunity allowed by the grantor and the system itself in February, 2012, when the 2012 LIHEAP agreements were executed. FFATA data continues to be reported as required.

Estimated Corrective Action Date

Corrective action was taken in February 2012.

Agency Contact and Telephone Number

Ken Reecy (850) 717-8436

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 10-049
CFDA Number	93.568
Program Title	Low-Income Home Energy Assistance Program (LIHEAP)
Compliance Requirement	Matching, Level of Effort, Earmarking
State Agency	Florida Department of Community Affairs (FDCA)
Federal Grant/Contract Number and Grant Year	2008G992201; 2008G992212 2008
Finding Type	Noncompliance and Significant Deficiency Questioned Costs – \$112,446.87
Finding	FDCA's procedures did not effectively ensure that no more than 15 percent of LIHEAP funds were used for low-cost residential weatherization or other energy-related home repairs for low-income households.
Criteria	42 USC 8624(k), <i>Applications and requirements, Limitation on use of funds, waiver</i>
Condition	USDHHS awarded FDCA \$30,406,242 for the 2008 Federal fiscal year, of which no more than 15 percent (or \$4,560,936.30) may be used for weatherization. However, FDCA expended \$146,536.17 in weatherization administrative costs and \$4,526,847.00 in low-cost residential weatherization or other energy-related home repairs, for a total of \$4,673,383.17, or \$112,446.87 more than the 15 percent maximum earmarking requirement.
Cause	According to FDCA staff, \$13,551.87 of the overage was due to an unexpected high indirect cost rate for 2008, and \$98,895 was due to the transfer of expenditures from the 2007 award to the 2008 award. Also, although FDCA used an internal spreadsheet to track amounts budgeted and expended for weatherization, related administrative costs were not included when calculating the 15 percent maximum earmarking requirement.
Effect	Costs in excess of the 15 percent earmarking requirement may be subject to repayment.
Recommendation	We recommend that FDCA enhance its procedures to ensure that no more than 15 percent of LIHEAP funds are used for low-cost residential weatherization or other energy-related home repairs for low-income households.
State Agency Response and Corrective Action Plan	The FDCA will ensure that in the future no more than 15 percent for LIHEAP funds are utilized for low-cost residential weatherization or energy-related home repairs for low-income dwellings from the appropriated budget year. The internal tracking and waiver process will be corrected by utilizing only those funds appropriated for the specific budget year when making the transfer to the Weatherization program from the LIHEAP funds and to ensure we do not include carry forward funding from previous LIHEAP annual allocations.
Estimated Corrective Action Date	2/28/11
Agency Contact and Telephone Number	Paula Lemmo, Community Program Manager (850) 922-1844

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Finding Number	FA 09-051
CFDA Number	93.568
Program Title	Low-Income Home Energy Assistance Program (LIHEAP)
Compliance Requirement	Allowable Costs/Cost Principles; Matching, Level of Effort, Earmarking; and Reporting
State Agency	Florida Department of Community Affairs (FDCA)
Federal Grant/Contract Number and Grant Year	Various
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2009-144, Finding No. FA 08-046
Finding	FDCA management had not established appropriate internal controls regarding user access and systems development and modification for the Grants Administration System (GAS).
Criteria	<p>45 CFR 96.30(a), <i>Fiscal control and accounting procedures</i></p> <p>Information Technology Best Practices</p> <p>Access Controls: Management should implement and document procedures that provide access control based on an individual's demonstrated need to view, add, or delete data. Access controls should include the use of individual user identifications (IDs) and passwords to allow for attributing user activities to the responsible user. Additionally, the risk of inappropriate or unnecessary access privileges can be reduced through the employment of such controls as ensuring users participate in information security awareness training, documenting authorizations for system access, periodically reviewing the appropriateness of access privileges, and promptly removing the access privileges of former employees.</p> <p>Systems Modification Controls: Establishing controls over the modification of application software programs helps to ensure that only authorized programs and authorized modifications are implemented. Only after the modification has been completed, has received both system testing and user acceptance testing, and has been approved by internal IT project management or the contractor and the user, should it be moved into production.</p>
Condition	<p>FDCA procedures required subgrantees to use GAS to electronically transmit Requests for Reimbursement (RFR). LIHEAP program staff print the RFRs, and circulate them manually to obtain the required program and fiscal management approvals. FDCA staff also used GAS to account for and support LIHEAP subgrantee expenditures entered into the State's accounting system (FLAIR) and to demonstrate compliance with earmarking requirements. During the 2008-09 fiscal year, \$49,721,644 was processed through GAS for payment to 46 subgrantees.</p> <p>As similarly noted in the prior audit, we noted the following:</p> <ul style="list-style-type: none"> ➤ Written policies and procedures for the systems development and modification process, assigning and removing user IDs, and monitoring access privileges to the GAS application had not been developed. However, in May 2009, new user groups with designated access privileges were implemented and information security awareness training began to be provided. ➤ Additional aspects of FDCA security controls in the area of user access needed improvement. Specific details of the issues are not disclosed in this report to avoid the possibility of compromising FDCA security. Appropriate

FDCA personnel have been notified of the issues.

- Prior to May 2009, changes to GAS programming code were both performed and implemented by the same contractor and were not subject to user testing prior to being placed in production. FDCA staff indicated that a beta testing system was subsequently developed in May 2009 but had not been fully implemented as of June 30, 2009.

Cause	FDCA staff had not completed the implementation of system control improvements as of June 30, 2009.
Effect	Absent appropriate security and systems development and modification controls, the integrity of the data contained within GAS is subject to increased risk of compromise.
Recommendation	We again recommend FDCA implement and document appropriate system security, development, and modification controls and procedures to ensure that access to the system is properly reviewed, approved, and monitored. Additionally, we recommend that, upon full implementation, FDCA monitor the beta testing system to ensure that changes to GAS are appropriately approved, documented, and tested prior to being placed in operation.
State Agency Response and Corrective Action Plan	The LIHEAP program concurs with this finding. The LIHEAP was cited in the prior year audit FA 08-046 for the same finding; however, all items listed in the conditions above are completed with the exception of the beta testing system, which is in process at this time.
Estimated Corrective Action Date	September 30, 2010
Agency Contact and Telephone Number	Paula Lemmo, Community Program Manager (850) 922-1844

**PROGRAM INTEGRITY SUPPLEMENT
ATTACHMENT 2
FLORIDA LIHEAP RULE CHAPTER 73C-26**

CHAPTER 73C-26
LOW-INCOME HOME ENERGY ASSISTANCE PROGRAM

73C-26.020	Definitions.
73C-26.021	Distribution of Funds.
73C-26.022	Energy Assistance Benefits.
73C-26.023	Client Eligibility
73C-26.024	Energy Payments
73C-26.025	Hearings.

73C-26.020 Definitions.

(1) "Act" means Title XXVI of the Omnibus Budget Reconciliation Act of 1981, Public Law 97-35, as amended [42 U.S.C. Sections 8621-8630] and [45 CFR Part 96, Subpart H, Sections 96.80-96.89], all of which are incorporated by reference herein.

(2) "Department" or "DEO" means the Florida Department of Economic Opportunity.

(3) "Home Energy Crisis" means the situation existing when a household does not have or is in immediate danger of losing home energy for heating or cooling per 42 U.S.C. 8622(6), or there exists an immediate threat to life or health due to the lack of home energy.

(4) "Household" means a person or group of persons residing together in the same dwelling as one economic unit.

(5) "LIHEAP" means the Low-Income Home Energy Assistance Program authorized under the Act, and administered by DEO.

(6) "Poverty Income Guidelines" means the federal poverty guidelines established by the U. S. Department of Health and Human Services and published annually in the Federal Register.

(7) "Subgrant Agreement" means the written contract between the Department and a recipient party, which sets forth the services to be provided with the subgrant funds.

(8) "Subgrantee" is a unit of local government or a not-for-profit organization receiving LIHEAP financial assistance under a subgrant agreement from the Department.

Rulemaking Authority 409.508 FS. Law Implemented 409.508 FS. History—New 11-30-08, Formerly 9B-65.020.

73C-26.021 Distribution of Funds.

Based on the availability of federal LIHEAP funds each year, the distribution of funds shall be made as follows:

(1) The Department shall retain no more than 3 percent of the total LIHEAP funds received from the federal government for the state administration of the program.

(2) With the approval of the U. S. Department of Health and Human Services, the Department will designate up to the maximum allowed in the Act for weatherization and other energy-related home repair for low-income households.

(3) The Department will provide 6 percent of the total LIHEAP funds to the Department of Elder Affairs to provide assistance under LIHEAP to low-income households that include at least one member age 60 years of age or older.

(4) The Department will reserve 2% of the annual LIHEAP amount designated for pass-through to the subgrantees to be used in case of a weather-related, supply shortage or economic emergency. These funds will be retained by the Department each year until December 15. If a state or federal emergency is declared by the President, the Governor or the Executive Director of the Department prior to December 15, then the funds will be released for use for LIHEAP eligible activities in response to the emergency. After December 15, if no emergency has been declared, the Department will release these funds for energy benefits. When funds are distributed for an emergency, the terms of the executive order will determine the allowable expenditures of the funds, based on the nature of the emergency. Any additional emergency funds will be added to the existing contracts of the subgrantees affected by the emergency.

(5) The balance of the LIHEAP funds shall be awarded through an allocation plan for statewide distribution of the funds based in part on the percentage of poverty population and the climate zone of each county. Notice shall be sent annually by email to each subgrantee. For any county not served by a LIHEAP provider, a public hearing must be held to select a new LIHEAP provider in accordance with the requirements of the Act [42 U.S.C. § 8624].

(6) Funds distributed by the Department to Subgrantees which have not been expended at the end of the contract period shall be returned to the Department at the time of close-out.

(7) Subgrantees shall be offered an annual subgrant until they either voluntarily withdraw from the program or are defunded for cause.

(8) When it is necessary to designate a new LIHEAP Subgrantee, the process shall be publicly announced and noticed and shall conform to the requirements of the Act.

Rulemaking Authority 409.508 FS. Law Implemented 409.508 FS. History—New 11-30-08, Formerly 9B-65.021.

73C-26.022 Energy Assistance Benefits.

(1) The number, nature and amount of energy benefits will be set by DEO in accordance with the federal requirements of the Act and adjusted annually based on funding availability. DEO will notify the Subgrantees in writing at the address stated in the Subgrant Agreement.

(2) The following maximum benefits will be available to eligible households:

(a) One non-crisis benefit per 12 month period;

(b) One summer home energy crisis benefit between April 1 and September 30 each year; and

(c) One winter home energy crisis benefit between October 1 and March 31 each year.

(3) Based on local need for LIHEAP services and other non-LIHEAP energy assistance resources in their service area, the Subgrantee may limit benefits to less than those stated in subsection (2) above.

(4) In the event of an emergency as described in subsection 73C-26.021(4), F.A.C., the Department will allow expenditures of the funds in which the benefits may exceed those given in subsection 73C-26.022(2), F.A.C.

Rulemaking Authority 409.508 FS. Law Implemented 409.508 FS. History—New 11-30-08, Formerly 9B-65.022.

73C-26.023 Client Eligibility.

(1) Client eligibility will be determined based on the requirements of the Act and Rule Chapter 73C-26, F.A.C.

(2) The household must reside in Florida at the time of application.

(3) A household must apply for assistance from the LIHEAP Subgrantee which is designated to provide services in the county in which the household is located at the time of application.

(4) The applicant is not eligible for assistance if home energy costs are totally included in the rent and the applicant has no obligation to pay any portion of the energy costs.

(5) The following income factors shall be used to calculate client eligibility:

(a) The gross income of all household members is added together to determine eligibility and the level of assistance;

(b) Medicare premiums paid or deducted from Social Security and Railroad Retirement benefits are included in the gross income;

(c) All income received during the twelve-month period prior to the month of application must be verified. If verified income is not available for the entire twelve month period before the month of application, then a shorter period may be used to project estimated annual income. The income amount used must reflect the current economic status of the applicant;

(d) Annual income limits by household size shall be 150 percent of the federally established poverty income guidelines adjusted annually as published in the Federal Register;

(e) Within 30 days of the publication of the federal poverty income guidelines, DEO will send notice of the revised income limits and their effective date to all Subgrantees;

(f) Households receiving Supplemental Security Income (SSI) or Food Stamps or who have applied for and are currently eligible for Weatherization Assistance Program (WAP) or Community Services Block Grant (CSBG) funds are considered automatically eligible. This is used only as a method of determining income eligibility. Program benefits and eligibility policies apply regardless of the method of income documentation;

(g) Any applicant who reports income of less than 50 percent of the current poverty income guidelines and does not receive food stamps must explain how basic living expenses are being provided;

(h) If an applicant fails to provide a reasonable explanation of how the household's basic needs are or were met during the two months prior to application, the applicant will be denied services; and

(i) If an applicant cannot document household income and does not receive food stamps, the Subgrantee shall accept a signed self-declaration of income statement that adequately explains exceptional circumstances and gives the amount of their income.

(6) Priority will be given to those applicants with the “highest home energy needs and lowest household income.” This will be determined by taking into account both the energy burden as defined in 42 U.S.C. 8622(2) and the unique situation of a household that results from having members of vulnerable populations, including children 5 years and younger, the disabled, and frail older individuals.

(7) The following types of households/individuals will not be eligible to receive assistance from this program:

(a) A student living in a dormitory; and

(b) A resident of a group living facility or a member of a private home whose cost of residence is at least partially paid through any foster care or residential program administered by the State.

(8) Determination of eligibility will be made without discrimination as to race, color, sex, age, handicap, religion, national origin or political belief.

(9) Notice of whether an applicant is eligible to receive assistance must be sent to the applicant by first class mail or hand delivery.

(a) If the applicant is eligible, the notice will state the amount of the LIHEAP benefit payment and name of the utility vendor.

(b) Any Applicant denied LIHEAP services must be provided a written notice of the denial. At a minimum, the written Notice of Denial and Appeals shall contain the reason for the denial; under what circumstances the client may reapply; what information or documentation is needed for the person to reapply; and the name, telephone number and address to whom the re-application or appeal must be sent.

Rulemaking Authority 409.508 FS. Law Implemented 409.508 FS. History—New 11-30-08, Formerly 9B-65.023.

73C-26.024 Energy Payments.

(1) The Subgrantee shall make energy payments directly to the vendor on behalf of the eligible client. Only in cases where the Subgrantee cannot negotiate direct payment to the vendor will payment to the client be made in the form of a two party check payable to the client and vendor.

(2) The household must provide proof that it is responsible for paying the home energy cost. Fuel or energy types include electricity, fuel oil, kerosene, wood, natural gas, liquid propane or liquid propane gas. If the name on the bill/receipt is different from that of any member of the household, the relationship of the applicant to the fuel purchaser must be explained in the LIHEAP client files.

Rulemaking Authority 409.508 FS. Law Implemented 409.508 FS. History—New 11-30-08, Formerly 9B-65.024.

73C-26.025 Hearings.

Subgrantees are required to have written applicant appeal procedures which satisfy the requirements of 42 U.S.C. § 8624(b)(13). Appeal provisions must be posted in a prominent place in the office visible to all applicants.

Rulemaking Authority 409.508 FS. Law Implemented 409.508 FS. History—New 11-30-08, Formerly 9B-65.025.

PROGRAM INTEGRITY SUPPLEMENT
ATTACHMENT 3
Florida FY 2013-2014 LIHEAP Recipient
Agreement

**STATE OF FLORIDA
DEPARTMENT OF ECONOMIC OPPORTUNITY**

CFDA Number: 93.568

Contract Number: (type here)

FEDERALLY-FUNDED SUBGRANT AGREEMENT

THIS AGREEMENT is entered into by the State of Florida, Department of Economic Opportunity, with headquarters in Tallahassee, Florida (hereinafter referred to as the "Department"), and (name and address of the contractor), (hereinafter referred to as the "Recipient").

THIS AGREEMENT IS ENTERED INTO BASED ON THE FOLLOWING REPRESENTATIONS:

- A. The Recipient represents that it is fully qualified and eligible to receive these grant funds to provide the services identified herein; and
- B. The Department has received these grant funds from the State of Florida, and has the authority to subgrant these funds to the Recipient upon the terms and conditions below; and
- C. The Department has statutory authority to disburse the funds under this Agreement.

THEREFORE, the Department and the Recipient agree to the following:

(1) SCOPE OF WORK

The Recipient shall perform the work in accordance with the Scope of Work (Attachment A), and Budget Summary and Workplan (Attachment J), of this Agreement.

(2) INCORPORATION OF LAWS, RULES, REGULATIONS AND POLICIES

The Recipient and the Department shall be governed by applicable state and federal laws, rules and regulations, including those identified in Attachment B.

(3) PERIOD OF AGREEMENT

This Agreement shall begin upon execution by both parties or March 1, 2013, whichever is earlier, and shall end March 31, 2014, unless terminated earlier in accordance with the provisions of Paragraph (12) of this Agreement.

(4) MODIFICATION OF CONTRACT

Either party may request modification of the provisions of this Agreement. Changes which are agreed upon shall be valid only when in writing, signed by each of the parties, and attached to the original of this Agreement.

(5) RECORDKEEPING

(a) As applicable, Recipient's performance under this Agreement shall be subject to the federal "Common Rule: Uniform Administrative Requirements for State and Local Governments" (53 Federal Register 8034) or OMB Circular No. A-110 (now 2 CFR 215), "Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations," and either OMB Circular No. A-87 (now 2 CFR 225), "Cost Principles for State and Local Governments," OMB Circular No. A-21 (now 2 CFR 220), "Cost Principles

for Educational Institutions," or OMB Circular No. A-122 (now 2 CFR 230), "Cost Principles for Nonprofit Organizations." If this Agreement is made with a commercial (for-profit) organization on a cost-reimbursement basis, the Recipient shall be subject to Federal Acquisition Regulations 31.2 and 931.2.

(b) The Recipient shall retain sufficient records to show its compliance with the terms of this Agreement, and the compliance of all subcontractors or consultants paid from funds under this Agreement, for a period of five years from the date the audit report is issued, and shall allow the Department or its designee, the State Chief Financial Officer or the State Auditor General access to the records upon request. The Recipient shall ensure that audit working papers are available to them upon request for a period of five years from the date the audit report is issued, unless extended in writing by the Department. The five year period may be extended for the following exceptions:

1. If any litigation, claim or audit is started before the five year period expires, and extends beyond the five year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved.

2. Records for the disposition of non-expendable personal property valued at \$5,000 or more at the time it is acquired shall be retained for five years after final disposition.

3. Records relating to real property acquired shall be retained for five years after the closing on the transfer of title.

(c) The Recipient shall maintain all records for the Recipient and for all subcontractors or consultants to be paid from funds provided under this Agreement, including documentation of all program costs, in a form sufficient to determine compliance with the requirements and objectives of the Budget and Scope of Work and all other applicable laws and regulations.

(d) The Recipient, its employees or agents, including all subcontractors or consultants to be paid from funds provided under this Agreement, shall allow access to its records at reasonable times to the Department, its employees, and agents. "Reasonable" shall ordinarily mean during normal business hours of 8:00 a.m. to 5:00 p.m., local time, on Monday through Friday. "Agents" shall include, but not be limited to, auditors retained by the Department.

(6) AUDIT REQUIREMENTS

(a) The Recipient agrees to maintain financial procedures and support documents, in accordance with generally accepted accounting principles, to account for the receipt and expenditure of funds under this Agreement.

(b) These records shall be available at reasonable times for inspection, review, or audit by state personnel and other personnel authorized by the Department. "Reasonable" shall ordinarily mean normal business hours of 8:00 a.m. to 5:00 p.m., local time, Monday through Friday.

(c) The Recipient shall provide the Department with the records, reports or financial statements upon request for the purposes of auditing and monitoring the funds awarded under this Agreement.

(d) If the Recipient is a state or local government or a non-profit organization as defined in OMB Circular A-133, and in the event that the Recipient expends \$500,000 or more in Federal awards in its fiscal year, the Recipient must have a single or program-specific audit conducted in accordance with the provisions of OMB Circular A-133. EXHIBIT 1 to this Agreement shows the Federal resources awarded through the Department by this Agreement. 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. The determination of amounts of Federal awards expended should be in accordance with the guidelines established by OMB Circular A-133. An audit of the Recipient conducted by the Auditor General in accordance with the provisions of OMB Circular A-133 will meet the requirements of this paragraph.

In connection with the audit requirements addressed in this Paragraph 6 (d) above, the Recipient shall fulfill the requirements for auditee responsibilities as provided in Subpart C of OMB Circular A-133.

If the Recipient expends less than \$500,000 in Federal awards in its fiscal year, an audit conducted in accordance with the provisions of OMB Circular A-133 is not required. In the event that the Recipient expends less than \$500,000 in Federal awards in its fiscal year and chooses to have an audit conducted in accordance with the provisions of OMB Circular A-133, the cost of the audit must be paid from non-Federal funds.

(e) Send copies of reporting packages and any management letters issued by the auditor for audits conducted in accordance with OMB Circular A-133 and required by subparagraph (d) above, when required by Section .320 (d), OMB Circular A-133, by or on behalf of the Recipient to the Department of Economic Opportunity at the following address:

Department of Economic Opportunity
Office of Audit Services
107 East Madison Street
MSC 130
Tallahassee, Florida 32399-4120

(also send an electronic copy to Ms. Ginny Helwig at: ginny.helwig@deo.myflorida.com)

Send the Single Audit reporting package and Form SF-SAC to the Federal Audit Clearinghouse by submission online at

<http://harvester.census.gov/fac/collect/ddeindex.html>

And to any other Federal agencies and pass-through entities in accordance with Sections .320 (e) and (f), OMB Circular A-133.

(f) Pursuant to Section .320 (f), OMB Circular A-133, the Recipient shall send a copy of the reporting package described in Section .320 (c), OMB Circular A-133, and any management letter issued by the auditor, to the Department at the following addresses:

Department of Economic Opportunity
Office of the Inspector General
107 East Madison Street
MSC 130
Tallahassee, Florida 32399-4120

And

Department of Economic Opportunity
Division of Community Development
Office of Housing and Community Development
Community Assistance Section
107 East Madison Street
MSC 400
Tallahassee, Florida 32399-4120

(g) By the date due, send any reports, management letter, or other information required to be submitted to the Department pursuant to this Agreement 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.

(h) Recipients should state the date that the reporting package was delivered to the Recipient when submitting financial reporting packages to the Department 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,

(i) If the audit shows that all or any portion of the funds disbursed were not spent in accordance with the conditions of this Agreement, the Recipient shall be held liable for reimbursement to the Department of all funds not spent in accordance with these applicable regulations and Agreement provisions within thirty calendar days after the Department has notified the Recipient of such non-compliance.

(j) The Recipient shall have all audits completed by an independent certified public accountant (IPA), either a certified public accountant or a public accountant licensed under Chapter 473, Fla. Stat. The IPA shall state that the audit complied with the applicable provisions noted above. The audit must be received by the Department no later than nine months from the end of the Recipient's fiscal year.

(7) REPORTS

(a) The Recipient shall provide the Department with monthly reports, quarterly reports, and a close-out report. These reports shall include the current status and progress by the Recipient and all subrecipients and subcontractors in completing the work described in the Scope of Work and the expenditure of funds under this Agreement, in addition to any other information requested by the Department.

(b) Monthly reports are due to the Department no later than the twenty-first day of each month following the end of the reporting month in which funds were expended. In the event the twenty-first day of the month falls on a weekend day or holiday, the monthly report shall be due no later than the next business day.

(c) Quarterly reports are due to the Department no later than twenty-one calendar days after the end of each quarter of the program year and shall be sent each quarter until submission of the administrative close-out report. The ending dates for each quarter of the program year are March 31, June 30, September 30 and December 31. In the event the twenty-first day of the month falls on a weekend day or holiday, the quarterly report shall be due no later than the next business day.

(c) The close-out report is due forty-five calendar days after termination of this Agreement or forty-five calendar days after completion of the activities contained in this Agreement, whichever first occurs. In the event the forty-fifth day falls on a weekend day or holiday, the close-out report shall be due no later than the next business day.

(d) If all required reports and copies are not sent to the Department or are not completed in a manner acceptable to the Department, the Department shall withhold further payments until they are completed or may take other action as stated in Paragraph (11) REMEDIES. "Acceptable to the Department" means that the work product was completed in accordance with the Budget and Scope of Work.

(e) The Recipient shall provide additional program updates or information that may be required by the Department.

(f) The Recipient shall provide additional reports and information identified in Attachment C.

(8) MONITORING

The Recipient shall monitor its performance under this Agreement, as well as that of its subcontractors and/or consultants who are paid from funds provided under this Agreement, to ensure that the Scope of Work and other performance goals are being achieved. A review shall be done for each function or activity in Attachment A to this Agreement, and reported in the quarterly report.

In addition to reviews of audits conducted in accordance with Paragraph (6) above, monitoring procedures may include, but not be limited to, on-site visits by Department staff, limited scope audits, and/or other procedures. The Recipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the Department. In the event that the Department determines that a limited scope audit of the Recipient is appropriate, the Recipient agrees to comply with any additional instructions provided by the Department 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 Florida Chief Financial Officer or Auditor General. In addition, the Department will monitor the performance and financial management by the Recipient throughout the contract term to ensure timely completion of all tasks.

(9) LIABILITY

(a) Unless Recipient is a state agency or subdivision, as defined in Section 768.28, Fla. Stat., the Recipient is solely responsible to parties it deals with in carrying out the terms of this Agreement, and shall hold the Department harmless against all claims of whatever nature by third parties arising from the work performed under this Agreement. For purposes of this Agreement, Recipient agrees that it is not an employee or agent of the Department, but is an independent contractor.

(b) Any Recipient which is a state agency or subdivision, as defined in Section 768.28, Fla. Stat., agrees to be fully responsible for its negligent or tortious acts or omissions which result in claims or suits against the Department, and agrees to be liable for any damages proximately caused by its acts or omissions to the extent set forth in Section 768.28, Fla. Stat. Nothing herein is intended to serve as a waiver of sovereign immunity by any Recipient to which sovereign immunity applies. Nothing herein shall be construed as consent by a state agency or subdivision of the State of Florida to be sued by third parties in any matter arising out of any contract.

(10) DEFAULT

If any of the following events occur ("Events of Default"), all obligations on the part of the Department to make further payment of funds shall, if the Department elects, terminate and the Department has the option to exercise any of its remedies set forth in Paragraph (11). However, the Department may make payments or partial payments after any Events of Default without waiving the right to exercise such remedies, and without becoming liable to make any further payment:

(a) If any warranty or representation made by the Recipient in this Agreement or any previous agreement with the Department is or becomes false or misleading in any respect, or if the Recipient fails to keep or perform any of the obligations, terms or covenants in this Agreement or any previous agreement with the Department and has not cured them in timely fashion, or is unable or unwilling to meet its obligations under this Agreement;

(b) If material adverse changes occur in the financial condition of the Recipient at any time during the term of this Agreement, and the Recipient fails to cure this adverse change within thirty calendar days from the date written notice is sent by the Department.

(c) If any reports required by this Agreement have not been submitted to the Department or have been submitted with incorrect, incomplete or insufficient information;

(d) If the Recipient has failed to perform and complete in timely fashion any of its obligations under this Agreement.

(11) REMEDIES

If an Event of Default occurs, and the Department provides written notice to the Recipient, the Department may exercise any one or more of the following remedies, either concurrently or consecutively:

(a) Terminate this Agreement if the Recipient has not cured the default within thirty calendar days of receipt of written notice of such termination ;

(b) Begin an appropriate legal or equitable action to enforce performance of this Agreement;

(c) Withhold or suspend payment of all or any part of a request for payment;

(d) Exercise any corrective or remedial actions, to include but not be limited to:

1. request additional information from the Recipient to determine the reasons for or the extent of non-compliance or lack of performance,
2. issue a written warning to advise that more serious measures may be taken if the situation is not corrected,
3. advise the Recipient to suspend, discontinue, or refrain from incurring costs for any activities in question, or
4. require the Recipient to reimburse the Department for the amount of costs incurred for any items determined to be ineligible;

(e) Exercise any other rights or remedies which may be otherwise available under law.

Pursuing any of the above remedies will not keep the Department from pursuing any other remedies in this Agreement or provided at law or in equity. If the Department waives any right or remedy in this Agreement or fails to insist on strict performance by the Recipient, it will not affect, extend or waive any other right or remedy of the Department, or affect the later exercise of the same right or remedy by the Department for any other default by the Recipient.

(12) TERMINATION

(a) The Department may terminate this Agreement for cause with thirty calendar days written notice. Cause can include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform in a timely manner, and refusal by the Recipient to permit public access to any document, paper, letter, or other material subject to disclosure under Chapter 119, Fla. Stat., as amended.

(b) The Department may terminate this Agreement for convenience or when it determines, in its sole discretion, that continuing the Agreement would not produce beneficial results in line with the further expenditure of funds, by providing the Recipient with thirty calendar days prior written notice.

(c) The parties may agree to terminate this Agreement for their mutual convenience through a written amendment of this Agreement. The amendment shall state the effective date of the termination and the procedures for proper closeout of the Agreement.

(d) If the Department issues a notice of intent to terminate, the Recipient shall not incur new obligations during the thirty day cure period. If the Department determines that the Recipient has cured the Event of Default within the thirty day cure period, the Department will provide notice to the Recipient that it may resume incurring new obligations. Costs incurred for new obligations after receipt of the termination notice will be disallowed. The Recipient shall not be relieved of liability to the Department because of any breach of this Agreement by the Recipient. The Department may, to the extent authorized by law, withhold payments to the Recipient for the purpose of set-off until the exact amount of damages due the Department from the Recipient is determined.

(13) NOTICE AND CONTACT

(a) All notices provided under or pursuant to this Agreement shall be in writing delivered, by standard mail or electronic methods, to the representative identified below at the address and email set forth below and said notification attached to the original of this Agreement.

(b) The name and address of the Division contract manager for this Agreement is:

Paula Lemmo, Community Program Manager
Department of Economic Opportunity
Division of Community Development
Office of Housing and Community Development
Community Assistance Section
107 East Madison Street
MSC 400
Tallahassee, Florida 32399-4120
Email: paula.lemmo@deo.myflorida.com

(c) The name and address of the Representative of the Recipient responsible for the administration of this Agreement is stated in Attachment I, Recipient Information, of this Agreement.

(d) In the event that different representatives or addresses are designated by either party after execution of this Agreement, notice of the name, title and address of the new representative will be provided as stated in (13)(a) above.

(14) SUBCONTRACTS

If the Recipient subcontracts any of the work required under this Agreement, a copy of the unsigned subcontract must be forwarded to the Department for review and approval before it is executed by the Recipient. The Recipient agrees to include in the subcontract that (i) the subcontractor is bound by the terms of this Agreement, (ii) the subcontractor is bound by all applicable state and federal laws and regulations, and (iii) the subcontractor shall hold the Department and Recipient harmless against all claims of whatever nature arising out of the subcontractor's performance of work under this Agreement, to the extent allowed by law. The Recipient shall document in the quarterly report the subcontractor's progress in performing its work under this Agreement.

For each subcontract, the Recipient shall provide a written statement to the Department as to whether that subcontractor is a minority vendor, as defined in Section 288.703, Fla. Stat.

(15) TERMS AND CONDITIONS

This Agreement contains all the terms and conditions agreed upon by the parties.

(16) ATTACHMENTS

(a) All attachments to this Agreement are incorporated as if set out fully.

(b) In the event of any inconsistencies or conflict between the language of this Agreement and the attachments, the language of the attachments shall control, but only to the extent of the conflict or inconsistency.

(c) This Agreement has the following attachments (check all that are applicable):

- Exhibit 1 - Funding Sources
- Attachment A - Scope of Work
- Attachment B - Program Statutes and Regulations
- Attachment C - Reports
- Attachment D - Property Management and Procurement
- Attachment E - Statement of Assurances
- Attachment F - Special Conditions
- Attachment G - Warranties and Representations
- Attachment H - Certification Regarding Debarment
- Attachment I - Recipient Information
- Attachment J - Budget Summary and Workplan
- Attachment K - Budget Detail
- Attachment L - Multi-County Fund Distribution
- Attachment M - Justification of Advance Payment

(17) FUNDING/CONSIDERATION

(a) This is a cost-reimbursement Agreement. The Recipient shall be reimbursed for costs incurred in the satisfactory performance of work hereunder in an amount not to exceed \$ _____, subject to the availability of funds and appropriate budget authority. Until the Department provides further notice to the Recipient however, the Recipient is only authorized to incur costs in an amount not to exceed \$ _____. As funds and budget authority are available, changes to the costs the Recipient may incur will be accomplished by notice from the Department to the Recipient by written notice to the Recipient's contact person identified in Attachment I, Recipient Information. The terms of the Agreement shall be considered to have been modified to allow the Recipient to incur additional costs upon the Recipient's receipt of the written notice from the Department.

(b) Any advance payment under this Agreement is subject to Section 216.181(16), Fla.Stat., and is contingent upon the Recipient's acceptance of the rights of the Department under Paragraph (12)(b) of this Agreement. The amount which may be advanced may not exceed the expected cash needs of the Recipient within the first two (2) months of the contract term. Any advance payment is also subject to federal OMB Circulars A-87 (now 2 CFR 225), A-110 (now 2 CFR 215), A-122 (now 2 CFR 230) and the Cash Management Improvement Act of 1990. If an advance payment is requested, the budget data on which the request is based and a justification statement shall be included in this Agreement as Attachment M. Attachment M will specify the amount of advance payment needed and provide an explanation of the necessity for and proposed use of these funds.

(c) After the initial advance, if any, payment shall be made on a reimbursement basis. The Recipient agrees to expend funds in accordance with the Scope of Work (Attachment A), and Administrative and Outreach Expense Budget Detail (Attachment K), of this Agreement.

If the necessary funds are not available to fund this Agreement as a result of action by the United States Congress, the federal Office of Management and Budgeting, the State Chief Financial Officer, or under Subparagraph (19)(h) of this Agreement, all obligations on the part of the Department to make any further payment of funds shall terminate, and the Recipient shall submit its closeout report within thirty calendar days of receiving notice from the Department.

(18) REPAYMENTS

All refunds or repayments to be made to the Department under this Agreement are to be made payable to the order of “Department of Economic Opportunity” and mailed directly to the Department at the following address:

Department of Economic Opportunity
Division of Community Development
Office of Housing and Community Development
Community Assistance Section
107 East Madison Street
MSC 400
Tallahassee, Florida 32399-4120

In accordance with Section 215.34(2), Fla. Stat., if a check or other draft is returned to the Department for collection, Recipient shall pay to the Department a service fee of Fifteen Dollars (\$15.00) or Five Percent (5%) of the face amount of the returned check or draft, whichever is greater.

(19) MANDATED CONDITIONS

(a) The validity of this Agreement is subject to the truth and accuracy of all the information, representations, and materials submitted or provided by the Recipient in this Agreement, in any later submission or response to a Department request, or in any submission or response to fulfill the requirements of this Agreement. All of said information, representations, and materials are incorporated by reference. The inaccuracy of the submissions or any material changes shall, at the option of the Department and with thirty calendar days written notice to the Recipient, cause the termination of this Agreement and the release of the Department from all of its obligations to the Recipient.

(b) This Agreement shall be construed under the laws of the State of Florida, and venue for any actions arising out of this Agreement shall be in the Circuit Court of Leon County. If any provision of this Agreement is in conflict with any applicable statute or rule, or is unenforceable, then the provision shall be null and void to the extent of the conflict, and shall be severable, but shall not invalidate any other provision of this Agreement.

(c) Any power of approval or disapproval granted to the Department under the terms of this Agreement shall survive the term of this Agreement.

(d) This Agreement may be executed in any number of counterparts, any one of which may be taken as an original.

(e) The Recipient agrees to comply with the Americans With Disabilities Act (Public Law 101-336, 42 U.S.C. Section 12101 et seq.) and the Florida Civil Rights and Fair Housing Acts (sections 760.01 – 760.37, Florida Statutes), which prohibit discrimination by public and private entities on the basis of disability in employment, public accommodations, transportation, state and local government services, and telecommunications.

(f) A person or organization who has been placed on the convicted vendor list following a conviction for a public entity crime or on the discriminatory vendor list may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with a public entity, and may not transact business with any public entity in excess of \$25,000.00 for a period of 36 months from the date of being placed on the convicted vendor list or on the discriminatory vendor list.

(g) Any Recipient which is not a local government or state agency, and which receives funds under this Agreement from the federal government, certifies, to the best of its knowledge and belief, that it and its principals:

1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by a federal department or agency;
2. have not, within a 3-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state or local) transaction or contract under public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
3. are not presently indicted or otherwise criminally or civilly charged by a governmental entity (federal, state or local) with commission of any offenses enumerated in Paragraph (19)(g)2. of this certification; and
4. have not within a 3-year period preceding this Agreement had one or more public transactions (federal, state or local) terminated for cause or default.

If the Recipient is unable to certify to any of the statements in this certification, then the Recipient shall attach an explanation to this Agreement.

In addition, the Recipient shall send to the Department (by email or by facsimile transmission) the completed “Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion” (Attachment H) for each intended subcontractor which Recipient plans to fund under this Agreement. Such form must be received by the Department before the Recipient enters into a contract with any subcontractor.

(h) The State of Florida's performance and obligation to pay under this Agreement is contingent upon an annual appropriation by the Legislature, and subject to any modification in accordance with Chapter 216, Fla. Stat. or the Florida Constitution.

(i) All bills for fees or other compensation for services or expenses shall be submitted in detail sufficient for a proper preaudit and postaudit thereof.

(j) Any bills for travel expenses shall be submitted in accordance with Section 112.061, Fla. Stat.

(k) The Department of Economic Opportunity reserves the right to unilaterally cancel this Agreement if the Recipient refuses to allow public access to all documents, papers, letters, or other material subject to the provisions of Chapter 119, Fla. Stat., which the Recipient created or received under this Agreement.

(l) If the Recipient is allowed to temporarily invest any advances of funds under this Agreement, any interest income shall either be returned to the Department or be applied against the Department's obligation to pay the contract amount.

(m) The State of Florida will not intentionally award publicly-funded contracts to any contractor who knowingly employs unauthorized alien workers, constituting a violation of the employment provisions contained in 8 U.S.C. Section 1324a(e) [Section 274A(e) of the Immigration and Nationality Act ("INA")]. The Department shall consider the employment by any contractor of unauthorized aliens a violation of Section 274A(e) of the INA. Such violation by the Recipient of the employment provisions contained in Section 274A(e) of the INA shall be grounds for unilateral cancellation of this Agreement by the Department.

(n) The Recipient is subject to Florida's Government in the Sunshine Law (Section 286.011, Fla. Stat.) with respect to the meetings of the Recipient's governing board or the meetings of any subcommittee making recommendations to the governing board. All of these meetings shall be publicly noticed, open to the public, and the minutes of all the meetings shall be public records, available to the public in accordance with Chapter 119, Fla. Stat.

(o) All unmanufactured and manufactured articles, materials, and supplies which are acquired for public use under this Agreement must have been produced in the United States as required under 41 U.S.C. 10a, unless it would not be in the public interest or unreasonable in cost.

(20) LOBBYING PROHIBITION

(a) No funds or other resources received from the Department under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Florida Legislature or any state agency.

(b) The Recipient certifies, by the authorized representative's signature to this Agreement, that to the best of its knowledge and belief:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the Recipient, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal

loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment or modification of any Federal contract, grant, loan or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the Recipient shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying."

3. The Recipient shall require that this certification be included in the award documents for all subawards (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

(21) COPYRIGHT, PATENT AND TRADEMARK

ANY AND ALL PATENT RIGHTS ACCRUING UNDER OR IN CONNECTION WITH THE PERFORMANCE OF THIS AGREEMENT ARE HEREBY RESERVED TO THE STATE OF FLORIDA. ANY AND ALL COPYRIGHTS ACCRUING UNDER OR IN CONNECTION WITH THE PERFORMANCE OF THIS AGREEMENT ARE HEREBY TRANSFERRED BY THE RECIPIENT TO THE STATE OF FLORIDA.

(a) If the Recipient has a pre-existing patent or copyright, the Recipient shall retain all rights and entitlements to that pre-existing patent or copyright unless the Agreement provides otherwise.

(b) If any discovery or invention is developed in the course of or as a result of work or services performed under this Agreement, or in any way connected with it, the Recipient shall refer the discovery or invention to the Department for a determination whether the State of Florida will seek patent protection in its name. Any patent rights accruing under or in connection with the performance of this Agreement are reserved to the State of Florida. If any books, manuals, films, or other copyrightable material are produced, the Recipient shall notify the Department. Any copyrights accruing under or in connection with the performance under this Agreement are transferred by the Recipient to the State of Florida.

(c) Within thirty calendar days of execution of this Agreement, the Recipient shall disclose all intellectual properties relating to the performance of this Agreement which Recipient knows or should know could give rise to a patent or copyright. The Recipient shall retain all rights and entitlements to any pre-existing intellectual property which is so disclosed. Failure to disclose will indicate that no such property exists. The Department shall then, under Paragraph (b), have the right to all patents and copyrights which accrue during performance of the Agreement.

(22) LEGAL AUTHORIZATION

The Recipient certifies that it has the legal authority to receive the funds under this Agreement and that its governing body has authorized the execution and acceptance of this Agreement. The Recipient also certifies that the undersigned person has the authority to legally execute and bind Recipient to the terms of this Agreement.

(23) ASSURANCES

The Recipient shall comply with any Statement of Assurances incorporated as Attachment E.

**STATE OF FLORIDA
DEPARTMENT OF ECONOMIC OPPORTUNITY
FEDERALLY FUNDED SUBGRANT AGREEMENT
SIGNATURE PAGE**

IN WITNESS WHEREOF, the parties have executed this Agreement by their duly authorized officers on the day, month and year set forth below.

RECIPIENT

(type here)
(Type Legal Name of Recipient)

By: _____

(type here)
(Type Name and Title Here)

Date: (type here)

(type here)
Federal Identification Number

(type here)
DUNS* Number

*Data Universal Numbering System

**STATE OF FLORIDA
DEPARTMENT OF ECONOMIC OPPORTUNITY**

By: _____

Ken Reecy, Assistant Director
Division of Community Development

Date: _____

Approved as to form and legal
sufficiency, subject only to full and
proper execution by the parties.

Office of the General Counsel
Department of Economic Opportunity

By: _____

Approved Date: _____

EXHIBIT 1
FUNDING SOURCES

THE FOLLOWING FEDERAL RESOURCES ARE AWARDED TO THE RECIPIENT UNDER THIS AGREEMENT:

Separately list the following information for each federal program from which the resources awarded to the Recipient originate:

Federal Program

Federal Agency: U.S. Department of Health and Human Services

Catalog of Federal Domestic Assistance Title and Number:

Title: Low Income Home Energy Assistance Program

CFDA #: 93.568

Grantee:

Award Amount: \$

THE FOLLOWING COMPLIANCE REQUIREMENTS APPLY TO THE FEDERAL RESOURCES AWARDED UNDER THIS AGREEMENT:

- | Compliance Requirement | Program |
|--|--|
| <p>1. <i>First applicable compliance requirement (e.g. eligible activities, services or commodities):</i></p> <p>The Recipient will use the LIHEAP funds to provide energy payment assistance to low income consumers. These funds will be expended in accordance with the Scope of Work (Attachment A), Program Statutes and Regulations (Attachment B), Budget Summary and Workplan (Attachment J), applicable OMB Circulars and the FY 2013 LIHEAP State Plan.</p> | <p>Low Income Home Energy Assistance Program</p> |
| <p>2. <i>Second applicable compliance requirement (e.g. eligibility Requirements for recipients of the federal resources):</i></p> <p>The Recipient will comply with applicable OMB Circulars and eligibility requirements as set forth in U.S. Department of Health and Human Services regulations codified in:
Title 45 of the Code of Federal Regulations, part 96 – Block Grants, and
Title 31 of the Code of Federal Regulations, part 205 – Cash Management Improvement Act of 1990.</p> | <p>Low Income Home Energy Assistance Program</p> |

NOTE: For federal programs included in Exhibit 1, Section .400(d) of OMB Circular A-133 requires, and for state projects included in Exhibit 1, Section 215.97(5)(a), Florida Statutes, requires the information in Exhibit 1 to be provided to the Recipient.

**FY 2013 LIHEAP AGREEMENT
ATTACHMENT A
SCOPE OF WORK**

The Recipient shall, or shall require through subcontracts that subcontractors, comply with the following requirements:

A. Program Requirements

- (1) Conduct outreach activities designed to ensure that eligible households, especially households with elderly or disabled individuals, young children and those with the highest percentage of their income required to pay for their home energy are made aware of the assistance available under this Agreement.
- (2) Make home visits to home-bound clients, especially the elderly or disabled, for completion of the program application or eligibility determination when other assistance is not adequate.
- (3) The Recipient shall make payments to vendors on behalf of eligible applicants with the "highest home energy needs and lowest household income," which will be determined by taking into account both the energy burden and the unique situation of such households that results from having members of vulnerable populations, including very young children, the disabled, and frail older individuals.
- (4) The Recipient shall enter into a Memorandum of Understanding (MOU) with all Weatherization Assistance Programs (WAP) in their service area. The MOU shall detail cooperative efforts and shall describe the actions that will be taken by both parties to assure coordination, partnership and referrals. The MOU shall be reviewed and renewed at least every five years. The Recipient, in coordination with the local WAP agency, shall develop a system by which LIHEAP recipients who have received more than three LIHEAP benefits in the last eighteen months and who are homeowners, are referred to the WAP provider. The Recipient shall maintain records sufficient to document referrals.
- (5) The Recipient shall enter into a Memorandum of Understanding (MOU) with service area Emergency Home Energy Assistance for the Elderly Program (EHEAP) providers. The MOU will ensure coordination of services, avoid duplication of assistance, and increase the quality of services provided to elderly participants. The MOU shall be reviewed and renewed at least every five years. The MOU shall detail how LIHEAP and EHEAP records (for households with elderly members) will be checked to avoid duplicate crisis assistance payments during the same season. The Recipient shall maintain records sufficient to document coordination.
- (6) The Recipient shall maintain a written policy and implement procedures to secure applicants' social security numbers in order to protect their identity. At a minimum, this policy shall address the handling of both paper and electronic records and files.
- (7) Recipients serving multi-county areas shall provide the Department with a description of how direct client assistance funds will be allocated among the counties. The allocation methodology must be

based at least in part on the 150% of poverty population within each of the counties served. This information must be reported in Attachment L to this Agreement.

- (8) When LIHEAP funds are not available or are insufficient to meet the emergency home energy needs of an applicant, the Recipient shall assist the applicant to secure help through other community resources.
- (9) The Recipient shall agree to treat owners and renters equitably under the Agreement.
- (10) The Recipient shall develop and implement a written policy and procedure to assure that all energy assistance payments made to energy vendors comply with the requirements of Attachment A, Section D of this Agreement.
- (11) The Recipient shall define in a written policy what criteria and verification will be used to determine if a household has a “home energy crisis” and is eligible for crisis assistance. The policy must encourage households to seek assistance prior to incurring non-energy penalties such as disconnect/reconnect fees, additional deposit, interest or late payment penalties.
- (12) The Recipient shall not charge applicants a fee or accept donations from an applicant to provide LIHEAP benefits. This policy must be posted in a prominent place where it is visible to all applicants and include the following language: No money, cash or checks, shall be requested or received from customers in a LIHEAP office. If an employee asks for money, report this to the agency Executive Director or Department Head.
- (13) The Recipient shall be in a location and operate during hours available to clients.
- (14) The Recipient shall refund, with non-federal funds, to the Department, all funds incorrectly paid on behalf of clients that cannot be collected from the client.
- (15) The Recipient shall have appropriate staff attend training sessions scheduled by the Department to cover LIHEAP policies and procedures.
- (16) The Recipient shall furnish training for all staff members assigned responsibilities within the program.
- (17) The Recipient shall take applications when it has a signed Agreement and adequate funding, and continue taking applications until the Agreement expires or funds are exhausted, whichever comes first.
- (18) The Recipient shall have adequate procedures in place to ensure that LIHEAP funds are appropriately budgeted and expended to sufficiently allow for energy assistance benefits in both the heating and cooling seasons.
- (19) The Recipient shall comply with the Federal Financial Accountability and Transparency Act (FFATA). This includes securing a Dun and Bradstreet Numbering System (DUNS) number (www.dnb.com) and maintaining an active and current profile in the Central Contractor Registration (CCR) (www.ccr.gov).

B. Customer Services and Benefits

- (1) Make LIHEAP home energy non-crisis assistance payments based on a state-provided payment matrix and worksheet. The payment amount is based on the household's income level as compared to the national poverty guidelines. This takes into account both gross income and family size.
- (2) The following maximum benefits will be available to eligible households:
 - (a) One non-crisis benefit per 12 month period;
 - (b) One summer season home energy crisis benefit between April 1 and September 30 each year; and
 - (c) One winter season home energy crisis benefit between October 1 and March 31 each year.
- (3) Based on local need for LIHEAP services and other non-LIHEAP energy assistance resources in their service area, the Recipient may limit crisis benefits to less than those stated in subsection (2) above.
- (4) Determine the correct amount of each crisis benefit based on the minimum necessary to resolve the crisis, but not more than the maximum set by the Department. The maximum crisis benefit for this contract period is \$600.00 per household per season as set forth in subsection (3) above.
- (5) When the applicant is not in a life threatening situation, take actions that will resolve the emergency within forty-eight hours of the application approval for a crisis benefit.
- (6) When the applicant is in a life threatening situation, take actions that will resolve the emergency situation within eighteen hours of the application approval for a crisis benefit.
- (7) Make home energy payments within thirty calendar days from the date the application is approved.
- (8) The Recipient shall, within fifteen working days of receiving the client's application, furnish in writing to all applicants a Notice of Approval which includes: the type and amount of assistance; the name of the energy vendor to be paid on their behalf; and the next date when the applicant will be eligible to apply for assistance.
- (9) Recipients shall have written applicant appeal procedures that provide an opportunity for a fair administrative hearing to individuals whose applications for assistance are denied or whose applications are not acted upon with reasonable promptness. "Reasonable promptness" shall be defined as within fifteen working days of receiving the client's application. Any applicant denied LIHEAP services must be provided a written notice of the denial. At a minimum, the written Notice of Denial and Appeals shall contain: the reason(s) for the denial; the appeal process; an explanation of under what circumstances the client may reapply; what information or documentation is needed for the person to reapply; the name and address to whom the re-application or appeal should be sent, and the phone number of the Recipient. Appeal provisions shall also be posted in a prominent place within the office where they are available to all applicants.
- (10) The recipient will compare LIHEAP records and Emergency Home Energy Assistance for the Elderly Program (EHEAP) records for households with elderly members to avoid duplicate crisis assistance payments during the same eligibility period.

- (11) The Recipient shall be responsible for maintaining and implementing written policies and procedures for determining the eligibility of the clients applying for the LIHEAP program. Client eligibility shall be based on the following factors:
- (a) The Recipient may only assist households who are or were residing in their LIHEAP service area at the time the home energy costs were incurred.
 - (b) The client must complete an application and return all required information and verification to the Recipient or subcontractor while funds remain available.
 - (c) The client must provide a fuel bill for home energy or provide other documentation verifying an obligation to pay for home energy costs.
 - (d) The client must have a total gross household income of not more than 150% of the current OMB federal poverty level for their household's size.
 - (e) For applicants receiving Supplemental Nutrition Assistance Program (SNAP) or Supplemental Security Income (SSI), program qualification approvals or notifications may be used to document household size and income. However, the household income eligibility and the benefit levels are the same as other applicants.
 - (f) To receive crisis assistance, the applicant must have a verifiable home energy crisis.
 - (g) If the applicant lives in government subsidized housing, the Recipient shall determine if all or part of the applicant's utility costs are paid directly or indirectly by the government and take the following actions:
 - 1. Applicants are not eligible for assistance if their home heating and cooling costs are totally included in their rent and they have no obligation to pay any portion of the costs.
 - 2. For Crisis Assistance Only: If the applicant receives an energy subsidy through Section 8 or a Public Housing Authority, then the Recipient must subtract the amount of the subsidy available to the applicant during the period covered by the utility bill from the allowable LIHEAP crisis benefit calculated for the household.
 - 3. The applicant is eligible for non-crisis, home energy assistance with no deductions at the same level as other applicants.
- (12) The applicant must not reside in a group living facility or a home where the cost of residency is at least partially paid through any foster care or residential program administered by the state.
- (13) The client must not be a student living in a dormitory.

C. Customer Records

The Recipient shall maintain a separate file for each LIHEAP applicant that includes at least the following information:

- (1) Applicant's name, address, sex, age;
- (2) Names, ages and current identification documentation (no more than one year expired) of all household members;

- (3) Social Security Numbers and documentation of that number for all household members (some exceptions may apply and will be outlined by the Department);
- (4) Income amount and method of verification for all household members;
- (5) Income documentation to support eligibility and is representative of the applicant's current economic situation;
- (6) Statement of self-declaration of income if applicable;
- (7) A signed statement of how basic living expenses, such as food, shelter and transportation, are being provided if the total household income is less than 50% of the current Federal Poverty Guidelines and no one in the household is receiving SNAP assistance.
- (8) Copies of approval or denial letters provided to the applicant;
- (9) Documentation of disability income or physician's statement if preference is given due to a disability.
- (10) Documentation of applicant's obligation to pay the energy bill for the residence in which they reside.
- (11) All LIHEAP assistance applications must be signed by the applicant and by the Recipient's representative and supervisory staff.

D. Energy Vendor Relations

The Recipient shall negotiate and maintain written agreements (the "Vendor Agreement"), with home energy suppliers which shall at a minimum include:

- (1) The beginning and ending date of the agreement.
- (2) The Vendor Agreement must include a process for identifying the Recipient's representatives authorized to resolve a crisis situation and make a payment commitment on behalf of the Recipient.
- (3) The Vendor Agreement must include a process for identifying the Vendor's representatives authorized to resolve a crisis.
- (4) A description of how energy payments will be made directly to the vendor on behalf of the LIHEAP eligible applicant. In cases where no vendor agreement exists, the payment shall be made to the applicant in the form of a two-party check made payable to the applicant and vendor. This procedure shall be used only in rare special circumstances, according to the Recipient's purchasing policies and only with written approval of the Recipient's management.
- (5) Assurances from the home energy supplier that no household receiving LIHEAP assistance will be treated adversely because of such assistance under applicable provisions of state law or public regulatory requirements.
- (6) Assurances from the home energy supplier that they will not discriminate, either in the cost of goods supplied or the services provided, against the eligible household on whose behalf payments are made.

- (7) An understanding that only energy related elements of a utility bill are to be paid. No water or sewage charges may be paid except if required by the energy vendor to resolving the crisis and no other resources to pay that portion of the bill can be secured by the applicant or Recipient.
- (8) A statement that the Recipient may not pay for charges that result from illegal activities such as a bad check or meter tampering. A statement that the vendor is aware that those charges are the responsibility of the applicant.
- (9) A statement that the vendor is aware that when the benefit amount does not pay for the complete charges owed by an applicant, that the applicant is responsible for the remaining amount owed.
- (10) Details on how the vendor will assist the Recipient in verifying the LIHEAP applicant's account information and in the case of crisis assistance make timely commitments to resolve the crisis. A process should be in place to verify the current amount owed and the amount necessary to resolve the crisis situation.
- (11) The Recipient's commitment to make payment to the vendor within thirty calendar days of the day of the Recipient's promise to pay.
- (12) Vendor agreements shall be reviewed by both parties at least every two years. The agreement should include a beginning and end date.
- (13) Vendor agreements shall be signed by a representative of both the Recipient and the vendor who has authority to bind the entity and enter into such commitments.
- (14) A description of when LIHEAP payments made to the vendor cannot be applied to the applicant's account, the funds will be returned to the Recipient or with the Recipient's approval applied to another eligible applicant's account.
- (15) The energy vendor must be in "active" status with the State of Florida: <http://sunbiz.org/search.html> and the vendor's name must be checked on EPLS: <https://www.epls.gov/>. The business name on the vendor agreement must match the legal business name on the State of Florida website. Municipal providers are excluded from this requirement.

**FY 2013 LIHEAP AGREEMENT
ATTACHMENT B
PROGRAM STATUTES AND REGULATIONS**

A. INCORPORATION OF LAWS, RULES, REGULATIONS AND POLICIES

The applicable documents governing service provision regulations are in the Common Rule, 45 CFR Parts 74 and 92, or OMB Circular No. A-110 (now 2 CFR 215), "Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations," and either OMB Circular No. A-87 (now 2 CFR 225), "Cost Principles for State and Local Governments," OMB Circular No. A-21 (now 2 CFR 220), "Cost Principles for Educational Institutions," or OMB Circular No. A-122 (now 2CFR 230), "Cost Principles for Nonprofit Organizations," and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations." If this Agreement is made with a commercial (for-profit) organization on a cost-reimbursement basis, the Recipient shall be subject to Federal Acquisition Regulations 31.2 and 931.2. Low-Income Home Energy Assistance Act of 1981 (Title XXVI of the Omnibus Budget Reconciliation Act of 1981, Public Law 97-35), as amended. The following Federal Department of Health and Human Services regulations codified in Title 45 of the Code of Federal Regulations are also applicable under this Agreement.

1. Part 16 – Procedures of the Departmental Grant Appeals Board;
2. Part 30 - Claims Collection;
3. Part 80 - Nondiscrimination under programs receiving Federal assistance through the Department of Health and Human Services (HHS), Effectuation of Title VI of the Civil Rights Act of 1964;
4. Part 81 - Practice and procedure for hearings under Part 80 of this Title;
5. Part 84 – Nondiscrimination on the basis of handicap in programs and activities receiving Federal financial assistance.
6. Part 86 - Nondiscrimination on the basis of sex in education programs and activities receiving Federal financial assistance.
7. Part 87 – Equal Treatment for Faith Based Organizations;
8. Part 91 - Nondiscrimination on the Basis of Age in HHS programs or activities receiving Federal Financial Assistance;
9. Part 93 - New restrictions on lobbying;
10. Part 96 - Block Grants;
11. Part 100 – Intergovernmental Review of Department of Health and Human Services Programs and activities;
12. Executive Order 12549, Debarment and Suspension from Eligibility for Financial Assistance (Non-procurement);

B. PROJECTS OR PROGRAMS FUNDED IN WHOLE OR PART WITH FEDERAL MONEY

The Recipient assures, as stated in Section 508 of Public Law 103-333, that all statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with Federal money, all grantees receiving Federal funds, including but not limited to State and local governments and recipients of Federal research grants, shall clearly state:

- (1) the percentage of the total costs of the program or project which will be financed with Federal money,
- (2) the dollar amount of Federal funds for the project or program, and
- (3) percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources.

C. INTEREST FROM CASH ADVANCES

Recipients shall invest cash advances in compliance with section .21 (h) (2) (i) of the Common Rule and section .22 of OMB Circular A-110 (now 2 CFR 215). Recipients shall maintain advances of Federal funds in interest-bearing accounts unless one of the following conditions applies:

NON-PROFITS ONLY:

1. The Recipient or subcontractor receives less than \$120,000 in total Federal awards per year.
2. The best reasonably available interest bearing account would not be expected to earn interest in excess of \$250 per year on all Federal cash balances.
3. The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resource. Interest earned off cash advances shall be reflected on the monthly financial status report and the close-out report.

LOCAL GOVERNMENTS ONLY:

Except for interest earned on advance of funds exempt under the inter-governmental Cooperation Action (31 U.S.C 6501 et. seq.) and the Indian Self-Determination Act (23 U.S.C. 450), recipients and sub-recipients shall promptly, but at least quarterly, remit interest earned on advances to the Federal agency. The recipient or sub-recipient may keep interest amounts up to \$100 per year for administrative expenses.

D. PROGRAM INCOME

The Recipient may reapply program income for eligible program projects or objectives. The amount of program income and its disposition must be reported to the Department at the time of submission of the final close-out report.

E. MODIFICATIONS

- (1) The Department shall not be obligated to reimburse the Recipient for outlays in excess of the funded amount of this Agreement unless and until the Department officially approves such

expenditures by executing a written modification to the original Agreement.

- (2) The line item budget, as given in Attachment J of this Agreement and reported on the monthly financial status reports, may not be altered without a written budget modification submitted in accordance with the terms below:
 - (a) The Recipient must use a Department approved Modification package.
 - (b) Only unobligated funds may be transferred from one line item to another line item.
 - (c) The Recipient may transfer unobligated budgeted line items within a budget category as long as the budget category subtotal remains the same. For the purpose of transferring funds, the following are considered budget categories: Administrative Expenses, Outreach Expenses and Direct Client Assistance.
 - (d) Each modified line item must meet all contractual minimum and maximum percentage budget requirements.
 - (e) All requests for modifications to increase or decrease any line item must be submitted to the Department for approval thirty calendar days prior to the anticipated implementation date. Failure to meet this time frame may result in reimbursement delays.
 - (f) A letter of explanation and a completed modification package (Budget Summary and Workplan, Administrative and Outreach Budget Detail (if applicable) and Multi-County Fund Distribution (if applicable)), signed by the Recipient, must be submitted to the Department and approved prior to the submission of a financial status report in which the changes are implemented.
 - (g) Upon approval, the Recipient's budget detail will be revised in the Department's electronic payment system.
 - (h) None of the budget transfers may violate this Agreement or OMB Circulars A-110 (now 2 CFR 215), A-87 (now 2 CFR 225), A-21 (now 2 CFR 220) and A-122 (now 2 CFR 230). The budget revision(s) will be reviewed by the Department for compliance with these circulars.

F. **BONDING**

- (1) **Non-Profit Organizations:** The Recipient agrees to purchase a blanket fidelity bond covering all officers, employees and agents of the Recipient holding a position of trust and authorized to handle funds received or disbursed under this Agreement. Individual bonds apart from the blanket bond are not acceptable. The amount of the bond must cover each officer, employee and agent up to an amount equal to at least one-half of the total LIHEAP agreement amount.
- (2) **Local Governments:** The Recipient agrees to purchase a fidelity bond in accordance with Section 113.07, Fla. Stat. The fidelity bond must cover all officers, employees and agents of the Recipient holding a position of trust and authorized to handle funds received or disbursed under this Agreement.

G. OTHER PROVISIONS

- (1) The Recipient must budget a minimum of twenty-five percent of the total Agreement funds for Home Energy Assistance.
- (2) The Recipient must budget a minimum of two percent of the total Agreement funds for Weather Related/Supply Shortage emergency assistance. These funds must be held in this budget line item category until December 15 of the program year for use in response to a possible disaster. These funds will only be used during state or federal emergencies declared by the President, the Governor or the Executive Director of the Department as he/she deems necessary. In the event of an emergency being officially declared, if the Recipient or the Department finds that two percent of the budget is not sufficient to meet the emergency, the Recipient may draw on other Agreement categories, up to fifty percent of the total Agreement budget, without additional written authorization. When funds are distributed for a weather-related/supply shortage emergency, the Department will provide binding directives as to the allowable expenditures of the funds. After December 15, if no emergency has been declared, the Recipient will allocate these funds to the crisis or home energy category of the program through a budget modification.. The Recipient will comply with these directives or agree that these funds will remain with the Department.
- (3) In addition to the record keeping and audit requirements contained in Sections (5) and (6) of this Agreement, the books, records, and documents required under this agreement must also be available for copying and mechanical reproduction on or off the premises of the Recipient.
- (4) If the U.S. Department of Health and Human Services initiates a hearing regarding the expenditure of funds provided under this Agreement, the Recipient shall cooperate with, and upon written request, participate with the Department in the hearing.
- (5) All records, including supporting documentation of all program costs, shall be sufficient to determine compliance with the requirements and objectives of the Scope of Work, Attachment A, and all other applicable laws and regulations.

**FY 2013 LIHEAP AGREEMENT
ATTACHMENT C
REPORTS**

1. Annual reports
 - (a) Close-out Report: The LIHEAP Close-Out Report is due forty-five calendar days after termination of the Agreement or forty five calendar days after completion of the activities contained in the Agreement, whichever occurs first. If the forty-fifth day falls on a weekend day or holiday, the Close-Out Report shall be due no later than the next business day. The Recipient shall submit original signed documents to the Department that include, at a minimum, the Close-Out Cover Sheet, the LIHEAP Final Financial Status Report, property inventory and accrual report, report on interest bearing accounts, a refund check for any unspent funds, and a refund check for any interest earned on advances.
 - (b) IRS Form 990: An agency that is below the \$500,000 threshold for all Federal awards in its fiscal year and thus is exempt from the federal single audit act requirements, shall submit with its contract proposal a copy of their most recent IRS Form 990.
2. Quarterly Reports: For each county the Recipient serves, the LIHEAP Household Quarterly Program Report shall be provided to the Department no later than twenty-one calendar days following the end of the quarter. For the purposes of this Agreement, the ending dates of the quarters are June 30, September 30, December 31, and March 31. In the event the twenty-first day of the month falls on a weekend day or holiday, the Quarterly Report shall be due no later than the next business day.
3. Monthly reports : The LIHEAP Monthly Financial Status Report shall be provided to the Department no later than the twenty-first day of each month following the end of the reporting month in which funds were expended. The Monthly Financial Status Report shall be submitted in the Department's current electronic financial management system and a signed copy submitted via facsimile or electronic mail by the twenty-first day. In the event the twenty-first day of the month falls on a weekend day or holiday, the Monthly Financial Status Report shall be due no later than the next business day.
4. Monitoring Report Responses: The Recipient shall provide a written response to the Department for all monitoring report findings and/or concerns no later than thirty-five calendar days from the date of the original monitoring report. The Department shall notify the Recipient of the due date for any subsequent monitoring report responses as may be required. If the thirty-fifth day falls on a weekend day or holiday, the response shall be due no later than the next business day. The Recipient may request an extension in writing for the Department's review.
5. Cost Allocation Plans: 2 CFR Part 215, Subpart C, Section 215.21(6), requires that Recipients have written financial management system procedures for determining the reasonableness, allocability, and allowability of costs in accordance with the provisions of the applicable federal cost principles and terms and conditions of the award. To document this, Recipients must submit copies of their written Cost

Allocation Plans to the Department with their contract proposals. The Cost Allocation Plan must be approved by the agency's Board of Directors.

6. Other reports: Upon reasonable notice, the Recipient shall provide such additional program updates or information as may be required by the Department, including supporting or source documentation for any reports identified above in this section.

The reports shall be submitted to:

Ms. Jean Amison, Manager
Florida Department of Economic Opportunity
Division of Community Development
Office of Housing and Community Development
Community Assistance Section
107 East Madison Street - MSC 400
Tallahassee, FL 32399-4120
Fax: (850) 488-2488

**FY 2013 LIHEAP AGREEMENT
ATTACHMENT D
PROPERTY MANAGEMENT AND PROCUREMENT**

- A. All property purchased under this Agreement shall be inventoried annually and an inventory report shall be made available to the Department upon request.
- B. All property purchased under this Agreement shall be listed on the property records of the Recipient. Said listing shall include a description of the property, model number, manufacturer's serial number, funding source, information needed to calculate the federal and/or state share, date of acquisition, unit cost, property inventory number and information on the location, use and condition, transfer, replacement or disposition of the property.
- C. Title (Ownership) to all nonexpendable property acquired with funds from this Agreement shall be vested in the Department upon completion or termination of the Agreement.
- D. The Recipient agrees to comply with Section 507 of Public Law 103-333. As stated in this section, it is the sense of Congress that, to the extent practicable, all equipment and products purchased with funds made available in this Act should be American made.

**FY 2013 LIHEAP AGREEMENT
ATTACHMENT E
STATEMENT OF ASSURANCES**

A. Interest of Certain Federal Officials

No member of or delegate to the Congress of the United States, and no Resident Commissioner, shall be admitted to any share or part of this Agreement or to any benefit to arise from the same.

B. Interest of Members, Officers, or Employees of Recipient, Members of Local Governing Body, or Other Public Officials.

No member, officer, or employee of the Recipient, or its delegates or agents, no member of the governing body of the locality in which the program is situated, and no other public official of such locality or localities who exercises any functions or responsibilities with respect to the program during his tenure or for one year thereafter, shall have any interest, direct or indirect, in any contract or subcontract, or the proceeds thereof, for work to be performed in connection with the program assisted under this Agreement. The Recipient shall incorporate or cause to be incorporated in all such Agreements, a provision prohibiting such interest pursuant to the purposes of this subsection. No board member, officer or employee will be permitted to receive any remuneration or gift in any amount. Board members may receive travel expenses in accordance with s. 112.061, Florida Statutes.

C. Nepotism

The Recipient agrees to abide by the provisions of s. 112.3135, Fla. Stat., pertaining to nepotism in its performance under this Agreement

D. LIHEAP Assurances

The Recipient hereby assures and certifies as a condition of receipt of Low Income Home Energy Assistance Program funds, that it and its subcontractors will comply with the applicable requirements of federal and state laws, rules, regulations, and guidelines. As part of its acceptance and use of LIHEAP funds, the Recipient assures and certifies that:

- (1) The Recipient possesses the legal authority to administer the program as approved by the Recipient's governing body, including all assurances contained herein.
- (2) The Recipient possesses the sound controls and fund accounting procedures necessary to adequately safeguard the assets of the agency, check the accuracy and reliability of accounting data, promote operating efficiency and maintain compliance with prescribed management policies of the agency.
- (3) The Recipient shall permit and cooperate with Federal and State investigations designed to evaluate compliance with the law.

- (4) The Recipient shall give the Department, the Auditor General or any authorized representatives, complete access to examine all records, books, papers or documents related to all program operations of the grant, including those of any sub-contractor.
- (5) The Recipient shall comply with all of the provisions and practices outlined in the Department's most current monitoring manual.
- (6) The Recipient shall comply with non-discrimination provisions, in accordance with Florida Statutes; Section 677 of P.L. 97-35; Titles VI and VII of the Civil Rights Act of 1964; and 45 C.F.R. Parts 84, 86 and 90.
- (7) The Recipient shall comply with section 680 of Public Law 97-35, as amended, which prohibits use of LIHEAP funds for purchase or improvement of land, or the purchase, construction, or permanent improvement of any building or other facility.
- (8) The LIHEAP application and all its attachments, including budget data, are true and correct.
- (9) The Recipient shall prohibit any political activities in accordance with Section 678F(b) of 42 USC 9918, as amended.
- (10) Administration of this program has been approved by the Recipient's governing body by official action, and the officer who signs it is duly authorized to sign this Agreement.
- (11) The Recipient shall comply with Public Law 103-227, Part C, Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act). This Act requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through States or local governments. Federal programs include grants, cooperative agreements, loans or loan guarantees, and contracts. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug and alcohol treatment. The Recipient further agrees that the above language will be included in any subawards which contain provisions for children's services and that all subrecipients shall certify compliance accordingly. Failure to comply with the provisions of this law may result in the imposition of a civil monetary penalty of up to \$1,000 per day.
- (12) The Recipient shall have a published and publicized local outreach office number when the outreach office is open a minimum of 40 hours per week, or toll-free telephone number.
- (13) The Recipient certifies that it shall or shall continue to provide a drug-free workplace as set forth by the regulations implementing the Drug-Free Workplace Act of 1988: 45 CFR Part 76, Subpart F, Sections 76.630(c) and (d)(2).

FY 2013 LIHEAP AGREEMENT
ATTACHMENT G
WARRANTIES AND REPRESENTATIONS

A. Financial Management

Recipient warrants that its financial management system shall provide the following:

- (1) Accurate, current and complete disclosure of the financial results of this project or program.
- (2) Records that identify the source and use of funds for all activities. These records shall contain information pertaining to grant awards, authorizations, obligations, un-obligated balances, assets, outlays, income and interest.
- (3) Effective control over and accountability for all funds, property and other assets. Recipient shall safeguard all assets and assure that they are used solely for authorized purposes.
- (4) Comparison of expenditures with budget amounts for each Request for Payment. Whenever appropriate, financial information shall be related to performance and unit cost data.
- (5) Written procedures for determining whether costs are allowed and reasonable under the provisions of the applicable OMB cost principles and the terms and conditions of this Agreement.
- (6) Cost accounting records that are supported by backup documentation.

B. Competition

Recipient warrants the following:

- (1) All procurement transactions shall be done in a manner to provide open and free competition.
- (2) The Recipient shall be alert to conflicts of interest as well as noncompetitive practices among contractors that may restrict or eliminate competition or otherwise restrain trade. In order to ensure excellent contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, invitations for bids and/or requests for proposals shall be excluded from competing for such procurements.
- (3) Awards shall be made to the bidder or offeror whose bid or offer is responsive to the solicitation and is most advantageous to the Recipient, considering the price, quality and other factors.
- (4) Solicitations shall clearly set forth all requirements that the bidder or offeror must fulfill in order for the bid or offer to be evaluated by the Recipient. Any and all bids or offers may be rejected when it is in the Recipient's interest to do so.

C. Codes of Conduct

Recipient warrants the following:

- (1) Recipient shall maintain written standards of conduct governing the performance of its employees engaged in the award and administration of contracts.
- (2) No employee, officer, or agent shall participate in the selection, award, or administration of a contract supported by public grant funds if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, any member of his or her immediate family, his or her

partner, or an organization which employs or is about to employ any of the parties indicated, has a financial or other interest in the firm selected for an award.

- (3) The officers, employees, and agents of the Recipient shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, or parties to subcontracts.
- (4) The standards of conduct shall provide for disciplinary actions to be applied for violations of the standards by officers, employees, or agents of the Recipient.

D. Business Hours

The Recipient warrants that it shall have its offices open for business, with the entrance door open to the public, and at least one employee on site, on (days) (type here) through (type here), and from (times) (type here) to (type here).

E. Licensing and Permitting

Recipient warrants that all subcontractors or employees hired by Recipient shall have all current licenses and permits required for all of the particular work for which they are hired by Recipient.

**FY 2013 LIHEAP AGREEMENT
ATTACHMENT H
CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY
AND VOLUNTARY EXCLUSION**

(1) The prospective subcontractor of the Recipient, (type here), certifies, by submission of this document, that neither it nor its principals is 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 Recipient's subcontractor is unable to certify to the above statement, the prospective subcontractor shall attach an explanation to this form.

SUBCONTRACTOR:

(type here)

By: _____
Signature

(type here)
Recipient's Name

(type here)
Name and Title

(type here)
DEO Contract Number

(type here)
Street Address

(type here)
City, State, Zip

(type here)
Date

**FY 2013 LIHEAP AGREEMENT
ATTACHMENT I
RECIPIENT INFORMATION**

FEDERAL YEAR: 2013

CONTRACT PERIOD: Date of Signing through March 31, 2014

Instructions: Complete the blanks highlighted in yellow. For item II, put an "X" in whichever highlighted box applies to your agency.

I. DEO CONTRACT NUMBER: _____ CONTRACT AMOUNT: 0.00
TOTAL DIRECT CLIENT ASSISTANCE: _____

II. RECIPIENT CATEGORY: Non-Profit Local Government State Agency

III. COUNTY(IES) TO BE SERVED WITH THESE FUNDS: _____

IV. GENERAL ADMINISTRATIVE INFORMATION

a. Recipient: _____ County Location: _____

b. Executive Director or Chief Administrator: _____

c. Address: _____ City: _____, FL Zipcode: _____
Telephone: _____ Fax: _____
Cell: _____ Email: _____

d. Mailing Address: _____ City: _____, FL Zipcode: _____

e. Chief Elected Official (for local governments) or President/Chair of the Board (for non-profits):
Name: _____ Title: _____

Enter home or business address, telephone numbers and email other than the Recipient's
Address: _____ City: _____, FL Zipcode: _____
Telephone: _____ Fax: _____ Email: _____

f. Official to Receive State Warrant:
Name: _____ Title: _____
Address: _____ City: _____, FL Zipcode: _____

g. Recipient Contacts
1. Program: Name: _____ Title: _____
Address: _____ City: _____, FL Zipcode: _____
Telephone: _____ Fax: _____
Cell: _____ Email: _____

2. Fiscal: Name: _____ Title: _____
Address: _____ City: _____, FL Zipcode: _____
Telephone: _____ Fax: _____
Cell: _____ Email: _____

h. Person(s) authorized to sign reports: _____

i. Agency's FEID Number: _____ j. Agency's DUNS Number: _____

V. AUDIT DUE DATE: Audit(s) are due by the end of the Ninth month following the end of the agency's fiscal year.
Recipient Fiscal Year: _____ thru _____ Audit Due to DEO: _____

**FY 2013 LIHEAP AGREEMENT
ATTACHMENT J
BUDGET SUMMARY AND WORKPLAN**

RECIPIENT: _____ **0** _____

CONTRACT: _____ **0** _____

Instructions: Enter the appropriate figures in the boxes highlighted in yellow. Use only whole dollar amounts; no cents.

I. BUDGET SUMMARY

LIHEAP FUNDS ONLY		BUDGETED AMOUNT
1	LIHEAP FUNDS	0.00
ADMINISTRATIVE EXPENSES		
2	Salaries including Fringe, Rent, Utilities, Travel, Other (Total cannot exceed 8.5% of Line 1) *	0.00
	Maximum Administrative Expense: \$0.00	
OUTREACH EXPENSES		
3	Salaries including Fringe, Rent, Utilities, Travel, Other (Total cannot exceed 15% of the difference between Line 1 & Line 2 (Line 1 minus Line 2 times .15)) *	0.00
	Maximum Outreach Expense: \$0.00	
DIRECT CLIENT ASSISTANCE		
4	Home Energy Assistance (Must be at least 25% of Line 1.)	0.00
	25% Minimum Calculation: \$0.00	
5	Crisis Assistance	
6	Weather Related / Supply Shortage / Disaster (Must be at least 2% of line 1.)	0.00
	2% Minimum Calculation: \$0.00	
7	TOTAL DIRECT CLIENT ASSISTANCE (Lines 4 + 5 + 6)	0.00
8	GRAND TOTAL ALL EXPENSES (Lines 2 + 3 + 7)	0.00

II. DIRECT CLIENT ASSISTANCE PLAN

Type of Assistance	Estimated # of Benefits to be Provided	Estimated Cost Per Benefit	Estimated Expenditures ** (Est # x Est \$)
Summer Home Energy			0.00
Winter Home Energy			0.00
Summer Crisis			0.00
Winter Crisis			0.00
Weather Related/Supply Shortage			0.00
TOTAL	0	0.00	0.00

* If less than 8.5% of Line 1 is budgeted for Administrative Expenses, the Recipient may increase the Outreach Expenses. The total Administrative Expenses plus the total Outreach Expenses may not exceed the sum of the original maximum allowed for each of these line items.

Total of Line 2 plus Line 3 may not exceed:	\$0.00	Line 2 + Line 3 =	\$0.00
---	--------	-------------------	--------

** Estimated Expenditures given in the Assistance Plan must agree with the corresponding values on Lines 4-7.

FY 2013 LIHEAP AGREEMENT

**ATTACHMENT K
ADMINISTRATIVE AND OUTREACH EXPENSE BUDGET DETAIL (Lines 2-3)**

Recipient: _____ 0 _____

Contract: _____ 0 _____

Instructions: On the form below, enter the detail of the figures listed on the Budget Summary. If more space is needed, copy this form copy this form to another tab and name the new tabs "Budget Detail 1", "Budget Detail 2", etc.

Line Item Number	<p align="center">Expenditure Detail</p> <p align="center">(Round up line items to dollars. Do not use cents and decimals in totals.)</p>	LIHEAP FUNDS

FY 2013 LIHEAP AGREEMENT

**ATTACHMENT M
JUSTIFICATION OF ADVANCE PAYMENT**

RECIPIENT: _____ **0** _____

CONTRACT NUMBER: _____ **0** _____

Any advance payment under this Agreement is subject to s. 216.181 (16)(a)(b), Florida Statutes and Section (17)(b) of this Agreement.

The Recipient shall invest cash advances in compliance with section .21 (h) (2) (i) of the Common Rule, section .22 of OMB Circular A-110 as revised and Attachment B, subsection C of this Agreement. Check the applicable box below (check only one).

<input type="checkbox"/> NO ADVANCE REQUESTED No advance payment is being requested. Payment will be made solely on a reimbursement basis. No additional information is required.

<input type="checkbox"/> ADVANCE REQUESTED Advance payment of _____ is requested. Balance of payments will be made on a reimbursement basis. These funds are needed to pay staff, award benefits to clients, duplicate forms and purchase start-up supplies and equipment. We would not be able to operate the program without this advance.
--

ADVANCE REQUEST WORKSHEET

If an advance is requested, complete the following worksheet by filling in the cells highlighted in yellow.

	DESCRIPTION	(A) FFY 2010	(B) FFY 2011	(C) FFY 2012	(D) Total
1	TOTAL CONTRACT ALLOCATION (Includes any base increases and carryforward dollars)	0.00	0.00	0.00	0.00
2	FIRST TWO MONTHS OF CONTRACT EXPENDITURES¹	0.00	0.00	0.00	0.00
3	AVERAGE PERCENT EXPENDED IN FIRST TWO MONTHS (Divide line 2 by line 1)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

¹ The expenses for the first two months in which expenditures were reported need to be provided for the years you received a LIHEAP contract. If you do not have this information, call your contract manager and they will assist you.

The Recipient may request an amount up to the historical percent of expenditures for the first 2 months of the agreement OR 17% of the award, whichever is less.*

HISTORICAL PERCENT FOR FIRST 2 MONTHS:

$$\frac{\#DIV/0! \text{ Cell D3}}{\#DIV/0! \text{ Historical Advance}} \times \$ \frac{0.00 \text{ LIHEAP Award}}{\#DIV/0! \text{ Historical Advance}} = \frac{\#DIV/0! \text{ Historical Advance}}{\#DIV/0! \text{ Historical Advance}}$$

17 % CALCULATION:

$$\frac{0.00 \text{ LIHEAP Award}}{\#DIV/0! \text{ Historical Advance}} \times \frac{0.17 \text{ Percent of Award}}{\#DIV/0! \text{ Historical Advance}} = \frac{0.00 \text{ Maximum Advance}}{\#DIV/0! \text{ Historical Advance}}$$

**PROGRAM INTEGRITY SUPPLEMENT
ATTACHMENT 4
LIHEAP Grantee Monitoring Field Manual**



Low Income Home Energy Assistance Program

Grantee Monitoring

FIELD MANUAL

Last Update: August 16, 2013

LIHEAP Grantee Monitoring Field Manual

Florida Department of Economic Opportunity
Division of Housing and Community Development
Community Assistance Section

Table of Contents

PART I - AGENCY INFORMATION

1.1	Grantee Contact Information	5
	Contract Information	5
	Previous Monitoring Information	5-6
	Outreach Offices	6
1.2	Monitoring Entrance Sign-In Sheet	7
1.3	Monitoring Exit Sign-In Sheet	8
1.4	DEO Monitoring Visit Letter to Grantee	9
1.5	Final Monitoring Report and Wrap-up	9

PART II - PRE-MONITORING

2.1	Documents Needed for Monitoring List	12
2.2	Audit Review Worksheet (Non-Profits Only)	13
2.3	Financial Trends Analysis Worksheet (Non-Profits only)	14
2.4	Financial Trends Analysis Worksheet Instructions	15
2.5	Internal Controls/Segregation of Duties Worksheet	16
2.6	Grantee Fiscal Policies and Procedures Checklist (Non-Profits Only)	17-18
2.7	LIHEAP Program Manual Checklist	19
2.8	LIHEAP Client Tracking Report Format Template	20
2.9	Grantee Agency-Wide Organizational Chart	21
2.10	Grantee Agency-Wide Budget	22
2.11	List of Verified Vendors	23

PART III – ADMINISTRATION

3.1	DEO Review of Agency Organizational Chart	25
-----	---	----

3.2	Grantee Personnel Practices and Procedures (Non-Profits Only)	25
3.3	DEO Review of Personnel Practices Checklist	26
3.4	DEO Review of Financial Trends Analysis Worksheet (Non-Profits Only)	27
3.5	DEO Review of Audit Review Worksheet (Non-Profits Only)	27
3.6	DEO Review of Monitoring Reports from Other Funders	28
3.7	DEO Review of EPLS Vendor Listing	29

PART IV – FISCAL REVIEW

4.1	Sample LIHEAP Financial Status Report	31
4.2	Sample LIHEAP Revenue & Expense Report	32
4.3	Summary of FSR and R&E Report	33
4.4	LIHEAP Test of Expenditures	34
4.5	LIHEAP Vendor Payment Review	35-36
4.6	Grantee Financial Procedures Recap	37
4.7	Overall Financial Analysis	38
4.8	Grantee’s Ability to Assess Overall Organizational Financial Health	39-40

PART V – PROGRAM REVIEW

5.1	LIHEAP Client File Worksheet	42-43
5.2	Overall LIHEAP Program Organization and Operation	44-47

PART I
AGENCY
INFORMATION

LIHEAP Monitoring FIELD MANUAL

Part 1.1 Grantee Contact Information

Name _____

Address _____ Executive Director _____

_____ Phone _____

_____ email _____

1. Contracts Monitored

Contract	Contract #	From	To
LIHEAP			

Contacts	Name	Email	Phone
Fiscal	_____	_____	_____
Program	_____	_____	_____
Administration	_____	_____	_____

Contract	Contract #	From	To
LIHEAP			

Contacts	Name	Email	Phone
Fiscal	_____	_____	_____
Program	_____	_____	_____
Administration	_____	_____	_____

Notable issues from previous monitoring visits:

- a. _____
- b. _____
- c. _____
- d. _____
- e. _____

Last date of monitoring by DEO Staff: _____

Date Final Report Issued: _____

All Findings and Concerns Cleared: Yes ___ No ___

-If NO, describe which issues were not cleared:

	Issue	Reviewed during current monitoring
a.		
b.		
c.		
d.		
e.		
f.		

2. Outreach offices

	Location	In Charge	Title	Visited
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				

PART 1.4 DEO MONITORING VISIT LETTER TO GRANTEE

DEO Staff Directions: Insert DEO letter behind this page.

Date	Action	Grant Manager
	Phone contact to schedule onsite monitoring dates	
	Letter to Grantee confirming date of onsite monitoring	

PART 1.5 DEO FINAL MONITORING REPORT AND TIMELINE

DEO Staff Directions: Insert monitoring report and related correspondence behind this page.

Timeline

Action	Due	Done	Notes
Date of 1 st draft report			
1 st draft report returned for revision			
2 nd draft report			
Final report mailed			
Response from agency due			
Department's response to agency response			
Agency's second response due			
Date report finalized and mailed to Grantee			

PART II
PRE-MONITORING

<p style="text-align: center;">LIHEAP Grantee Monitoring Protocol: Documents for Grantees to Submit Prior to Site Visit</p>
--

YOUR AGENCY must send the documents listed on the next pages to DEO as part of the grantee monitoring process.

Existing Documents:

Some of the documents should already exist: financial policies and procedures, LIHEAP operating manual, etc. Submit the most recent, approved versions of these documents.

Documents to Complete and Return:

This file also contains templates of documents DEO requires you to complete and return within the timelines set out in the letter you received confirming the dates of the onsite monitoring visit.

The templates contain instructions on their completion. Should you still have questions, please contact:

Grant Manager: NAME

Email: FIRST.LAST@deo.myflorida.com

Phone: (850) 717-XXXX

Documents Available During Onsite Monitoring:

The list on the following pages also identifies documents you must have available for the Grant Manager to examine during the onsite monitoring. You can use it as a checklist in your preparations for the onsite monitoring.

2.1 DOCUMENTS NEEDED FOR MONITORING

Refer-ence No.	Document	Send to DEO	Sent	On File With DEO	Have on Hand	Ready
Pre-Monitoring						
2.2	Audit Review Worksheet (Non-Profits Only)	X				
2.3	Financial Trends Analysis Worksheet (Non-Profits Only)	X				
2.5	Internal Controls/Segregation of Duties Worksheet	X				
2.6	Fiscal Policies & Procedures Checklist (Non-Profits Only)	X				
2.7	LIHEAP Program Manual Checklist	X				
2.7	LIHEAP Program Manual	X				
2.8	LIHEAP Client Tracking Reports PERIOD: _____	X				
2.9	Grantee Agency-Wide Organizational Chart	X				
2.10	Grantee Agency-Wide Budget	X				
2.11	List of EPLS Verified Vendors	X				
Administration						
NA	Personnel Files for Executive Director, LIHEAP Program Director, Fiscal Officer and Two LIHEAP Case Managers				X	
3.2	Personnel Policies and Procedures (Non-Profits only)				X	
3.5	Monitoring reports from other funders in last 24 months				X	
Fiscal						
4.8	Balance sheet for MONTH				X	
4.6	Current Cost allocation plan	X				
4.5	Financial Status Report for MONTH	X				
4.5	LIHEAP Revenue and Expense Statement (RES) for MONTH	X				
4.5	LIHEAP expense documentation for MONTH				X	
4.4	Payroll ledger within MONTH				X	
Program						
5.1	LIHEAP client files				X	
5.2	Capability to produce through your client tracking system, individual summary printouts of services and monetary values of benefits provided to clients during the period of review				X	

2.3 FINANCIAL TRENDS ANALYSIS WORKSHEET (NON-PROFITS ONLY)

Grantee Directions: Complete this worksheet and submit with the pre-monitoring materials to DEO. See Section 2.4 for instructions.

	3 FY Ago	2 FY Ago	Last FY
What was the Current Ratio ?	<input type="text"/>	<input type="text"/>	<input type="text"/>

The current ratio results from **dividing current assets by current liabilities**. These should be listed on your audit report. The ratio will be expressed as a number greater or lesser than 1.0.

Comparing the current ratio over time tells about changes to your operating financial condition. The larger the number, the healthier your organization. Your concern and attention should increase as the number moves toward 1. You have serious problems requiring immediate attention if the ratio becomes less than 1.0.

	3 FY Ago	2 FY Ago	Last FY
What was the Fund Balance ?	<input type="text"/>	<input type="text"/>	<input type="text"/>

The fund balance represents the difference between current assets and current liabilities. The larger the number the healthier your organization. Your concern and attention should increase as the number moves toward 0. You have serious problems requiring immediate attention if the balance become a negative number.

	3 FY Ago	2 FY Ago	Last FY
What were the Outstanding Loans ?	<input type="text"/>	<input type="text"/>	<input type="text"/>

Outstanding loans include lines of credit, mortgages, and other repayment obligations. It does not include accounts receivable. It will be listed as a dollar figure: \$ 000.00. Outstanding loans represent funds that are tied up into the future. They limit your organizational flexibility. They may affect your cash position and make a line of credit necessary.

	3 FY Ago	2 FY Ago	Last FY
What was the Line of Credit balance?	<input type="text"/>	<input type="text"/>	<input type="text"/>

A line of credit may be necessary to manage expense reimbursement contracts, or significant expansion in funding. Pay attention to a pattern of increases in your line of credit, especially if they rise by large amounts.

2.4 FINANCIAL TRENDS ANALYSIS WORKSHEET INSTRUCTIONS (NON-PROFITS ONLY)

Grantee Directions: Complete this worksheet based on your most recent agency-wide A-133 audit (**Last FY** column).

Add the same data from the two prior audit reports in the **3 FY Ago** and **2 FY Ago** columns.

Provide the completed checklist to DEO prior to the monitoring visit.

DEO Staff Directions: Review this completed worksheet using Section 3.4.

2.5 INTERNAL CONTROLS/SEGREGATION OF DUTIES

Process Steps	Name	Position
Opens mail, logs checks, invoices		
Prepares bank deposits		
Makes bank deposits		
Initiates purchase orders		
Matches receipts to POs to invoices		
Reviews in-kind valuation accuracy		
Codes expenses, verifies accuracy		
Enters invoices into accounts payable		
Prepares check requests/EFT		
Approves check requests/EFT		
Runs checks and mails/EFT		
Mails checks/Orders EFT Run		
Signs checks (electronic signatures not allowed). Counter-signs checks		
Mails checks		
Files check copies & documentation		
Prepares bank reconciliations		
Approves bank reconciliations		
Makes journal entries		
Creates agency-wide and individual program budgets and revisions		
Submits budgets, revisions to board		
Develops an agency cost-allocation plan		
When did CFO last receive OMB Circular Training?	Date:	

2.6 GRANTEE FISCAL POLICIES AND PROCEDURES CHECKLIST (NON-PROFITS ONLY)

Grantee Directions: Provide a copy of your agency’s fiscal policies and procedures, and complete the checklist below. Provide the completed checklist with the copy of your agency’s procedures prior to the monitoring visit.

DEO Staff Directions: Place a copy of the manual behind this page.

The Agency Fiscal Policies and Procedures should include, at the minimum, the following topics:

	TOPIC	Page # / Section		Explanation if not included in Grantee F & A Policies
1.	Table of Contents			
2.	Establishment/Modifications			
3.	General Information			
4.	Executive Limitation			
5.	Grant Applications/Budgets			
6.	Grants/Contracts Responsibilities			
7.	Procurement			
	a. Purpose			
	b. Authorities			
	c. Purchasing Limits Not Requiring Bids			
	d. Purchasing Limits Requiring Bids			
	e. Responsibility of Purchasers			
8.	Purchase Orders/Credit Cards			
	a. Issuance			
	b. Procedures			
	c. Credit Cards			
9.	Petty Cash			
10.	Cost Allocation			
	a. Personnel			
	b. Postage			
	c. Telephone			
	d. Supplies/Copier			
	e. Utilities			

	f. General Liability			
	g. Bonding			
	h. Audit			
	i. Vehicle Insurance/Maintenance			
	j. Chart of Allocation for Administrative Costs			
11.	Automated Accounting			
12.	Cash Receipts			
13.	Cash Disbursements			
	a. Checks			
	b. Bank Reconciliations/Trial Balances			
	c. Cash Requirement			
14.	Payroll			
	a. General			
	b. Time and Attendance			
	c. Fringe Benefits			
	d. Processing Payroll			
	e. Payroll Taxes			
15.	Reports			
16.	Non-Federal In-Kind Contributions			
17.	Property			
	a. Equipment			
	b. Title and Deeds			
18.	Leases			
19.	Insurance			
20.	Audits			
21.	Loans			
22.	Travel and Training			
	a. Local Travel			
	b. Out of Area Travel			

2.7 LIHEAP PROGRAM MANUAL CHECKLIST

Grantee Directions: Provide a copy of your agency’s LIHEAP Program Procedures and complete the checklist below. Provide the completed checklist with the copy of your agency’s procedures prior to the monitoring visit. The “Cite” column includes the Attachment and Section of the LIHEAP agreement where the requirement may be found. Those marked n/a are suggestions that will help your agency meet its requirements as you administer the program.

DEO Staff Directions: Place a copy of the manual behind this page.

Yes	No	Topic	Pg #	Section	Cite
		Unique client file for each program year/funding cycle			A.C
		Client intake process			n/a
		Uniform intake form at all intake sites			n/a
		File organization description			n/a
		Toll-free telephone access to the program (if applicable)			E(11)
		Daily client sign-in log for use at intake sites			n/a
		Procedure for use of SSN Policy form to be signed by applicants			n/a NEW
		Documentation of income of all household members, or written self-declaration			A.C
		Documentation of household member demographic information			A.C
		Income verification methods			A.C(4)
		Policy for application signatures by client and grantee staff			A.C(11)
		Written denial of assistance procedures			A.B(9)
		Written appeal procedures			A.B(9)
		Policy to provide fair hearing if application not acted upon with reasonable promptness			A.B(9)
		Procedures for timely communication to intake workers of current funds available			n/a
		Procedure for coordination with other local service providers			A.A(8)
		Definition of a crisis			A.A(11)
		Method for income calculation			A.C
		Prioritization policy			A.A(1)&(3)
		Timeframes for approval, denial, payments, commitments			A.B(5)-(9)
		Method of benefit calculation			A.B(11)
		Guidelines for eligible and ineligible costs			n/a
		Policy for use, storage and security of client data including social security card and related client documentation			A.A(6)
		Procedure for how benefits are determined and awarded			n/a
		Documentation of client responsibility for utility bill (i.e., bill in client’s name, etc.)			A.C(10)
		Policy for serving families and employees			n/a

2.8 LIHEAP CLIENT TRACKING REPORT FORMAT TEMPLATE

Grantee Directions: Prepare a report from your client tracking system using a format similar to the one below making sure to include all requested information. Submit the report to DEO prior to the on-site visit. The report must reflect all clients served from the beginning of the contract to the present.

DEO Staff Directions: Place a copy of the client tracking report behind this page.

CLIENT TRACKING SYSTEM REPORT

Last Name**	First Name	Street Address	ZIP	Utility Account Number	Assistance Type: - Home Energy - Crisis – Heating or Cooling - Weather-Related	Benefit Amount \$	Date Entity Paid	Intake/Case Worker	Service Area Location
-------------	------------	----------------	-----	------------------------	---	-------------------	------------------	--------------------	-----------------------

** In alphabetical order

2.9 GRANTEE AGENCY-WIDE ORGANIZATIONAL CHART

Grantee Directions: Provide a copy of your agency-wide organizational chart.

DEO Staff Directions: Place a copy of the agency-wide organizational chart behind this page and complete the worksheet in Section 3.1.

2.10 GRANTEE AGENCY-WIDE BUDGET

Grantee Directions: Provide a copy of your agency-wide budget.

DEO Staff Directions: Place a copy of the agency-wide budget behind this page.

2.11 LIST OF EPLS VERIFIED VENDORS

Grantee Directions:

- 1) Provide a listing of all vendors for which you have a vendor agreement and/or provide benefits to on behalf of LIHEAP clients. The list must include the vendor name and at a minimum, the date the vendor was last verified in the EPLS system.
- 2) Provide a listing of all vendors paid during the period covered in this monitoring.

DEO Staff Directions: Place a copy of the two lists provided by the Grantee behind this page and complete the worksheet in Section 3.7.

PART III
ADMINISTRATION

**3.1 DEO REVIEW OF GRANTEE ORGANIZATIONAL CHART
(ALL AGENCIES)**

DEO Staff Directions: Summarize the Grantee’s Organizational chart here.

Yes	No	
		Includes all occupied positions, by title and reporting relationship
		Identifies all worksites
		Includes names of all managers

Observations: _____

**3.2 GRANTEE PERSONNEL PRACTICES AND PROCEDURES
MANUAL (NON-PROFITS ONLY)**

DEO Staff Directions: Insert a copy of the Grantee’s manual behind this page

- OR -

INITIAL HERE THAT THIS SECTION IS NOT APPLICABLE – PUBLIC AGENCY

Observations: _____

3.3 DEO REVIEW OF PERSONNEL PRACTICES CHECKLIST (ALL AGENCIES)

What I should look for?	Key	Notes
a. Grantee has written personnel policies and procedures		
b. Date personnel policies and procedures were last revised		
c. Employees have been trained on the personnel policies and procedures		
d. Time sheets are signed by employee and approved by supervisor		
e. Leave requests, approvals comply with personnel policies		
f. Leave accrual records are up-to-date		
g. Timesheets for multi-source positions accurately reflect total hours worked each day in each program		
h. Personnel actions (hiring, promotion, demotion, disciplinary action, termination, etc.) have been approved as required by grantee policies		
i. Describe any discrimination complaints or grievances registered since the start of the program period.		
j. Describe any unresolved legal actions against the grantee for personnel/anti-discrimination allegations.		

Assessment Key: A – Acceptable, U- Unacceptable, N/A – Not Applicable to this Grantee

3.4 DEO REVIEW OF FINANCIAL TRENDS ANALYSIS WORKSHEET (NON-PROFITS ONLY)

DEO Staff Directions: Summarize the results of the Grantee’s completion of the Financial Trends Analysis Worksheet

Yes No

		Includes information from last three audited fiscal years
		Any indicators of decline in grantee fiscal health?

3.5 DEO REVIEW OF GRANTEE AUDIT REVIEW WORKSHEET (NON-PROFITS ONLY)

DEO Staff Directions: Complete the table below using the audit review worksheet completed by the Grantee.

Yes No

		Includes audit report data from last audited fiscal year.
		Any repeat findings?
		Any findings not responded to?
		Any management suggestions not responded to?

3.6 DEO REVIEW OF MONITORING REPORTS FROM OTHER FUNDERS (ALL AGENCIES)

DEO Staff Directions: Summarize the results of program monitoring of grantee in the last two years by other funders. Insert any documents received from the grantee behind this page.

Funder			
Program			
Services			
Date Monitored			
Noteworthy			
Findings			
Concerns			
Recommendations			
Repeated/ unresolved findings			

3.7 DEO REVIEW OF EPLS VENDOR LISTING

(ALL AGENCIES)

DEO Staff Directions: Review the EPLS Listing provided by the Grantee. The Vendors listed on the EPLS Listing should match the list of vendors paid.

Yes	No	
		Lists include all vendors paid.
		All vendors paid have been verified through the EPLS.
		List any vendors paid but not verified:
<hr/>		

Observations: _____

PART IV
FISCAL REVIEW

4.1 SAMPLE LIHEAP FINANCIAL STATUS REPORT

Low-Income Home Energy Assistance Program (LIHEAP)
FINANCIAL STATUS REPORT

GRANTEE Central Florida Community Action Agency,				
CONTRACT # 10EA-8F-12-00-04-006				
REPORTING MONTH October 2010			INVOICE #:10EA-006-8	
BUDGET CATEGORY	LIHEAP FUNDS			
	Budget Allocation A	Current Month B	Total to Date C	Unexpended Balance (A-C) D
REVENUE AND FUNDING				
1. LIHEAP Funds (No Leveraging Funds)	4937258.00	410278.09	2055465.34	2881792.66
GRANTEE ADMINISTRATIVE EXPENSE				
2. Salaries including Fringe, Rent, Utilities, Travel, Other (Total cannot exceed 8% of Line 2)	419666.00	15594.59	133384.49	286281.51
GRANTEE OUTREACH EXPENSE				
3. Salaries including Fringe, Rent, Utilities, Travel, Other (Cannot exceed 15% of Line 1 minus Line 2)	677638.00	42435.24	251831.76	425806.24
DIRECT CLIENT ASSISTANCE				
4. Home Energy Assistance Payments (Must be at least 25% of Line 1)	1234315.00	111850.00	512300.00	722015.00
5. Crisis Benefits Payments	2270306.00	240398.26	845560.74	1424745.26
6. Weather Related/Supply Shortage (Must be at least 2% of Line 1)	335333.00	0.00	312388.35	22944.65
7. SUBTOTAL (Lines 4-6)	3839954.00	352248.26	1670249.09	2169704.91
GRANTEE LEVERAGING EXPENSE				
8. Home Energy Assistance	0.00	0.00	0.00	0.00
9. Crisis Assistance	0.00	0.00	0.00	0.00
10. SUBTOTAL (Line 8 + Line 9)	0.00	0.00	0.00	0.00
11. GRAND TOTAL ALL EXPENSES (Line 2 + 3 + 7 + 10)	4937258.00	410278.09	2055465.34	2881792.66

CASH POSITION

1. Total Received from DCA	2200509.25
2. Interest Income Received to Date	0.00
3. Program Income Received to Date	0.00
4. Amount of Reimbursement Requested <small>(Amount of request can not exceed undisbursed balance listed below)</small>	410278.09

I certify that I am authorized to sign financial reports and the information provided herein is true and accurate to the best of my knowledge.

_____ Robert W. Wilford _____ Chief Executive Offi _____ 11/09/2010
 Name Title Date

(For DCA Use Only)			
Current Authority	4937258.00	Approved	Date
Year-to-Date Disbursed	4937258.00		
Available Authority	0.00		
Payment Number	Payment Amount		

4.3 SUMMARY OF GRANTEE FSR AND REVENUE AND EXPENSE REPORT REVIEWED

DEO Staff Directions: Review the FSR and R&E reports received from the Grantee and complete the table below. Place any documents received from the Grantee behind this page.

LIHEAP

FSR MONTH/YEAR: _____	FSR Total	R&E Total	FSR Expenses = R & E Expenses
Administrative			
Administration	\$	\$	Yes ___ No ___
Outreach	\$	\$	Yes ___ No ___
Direct Client Assistance			
Home Energy Assistance Payments	\$	\$	Yes ___ No ___
Crisis Benefit Payments	\$	\$	Yes ___ No ___
Weather Related/Supply Shortage	\$	\$	Yes ___ No ___
Leveraging			
Home Energy Assistance Payments	\$	\$	Yes ___ No ___
Crisis Benefit Payments	\$	\$	Yes ___ No ___
GRAND TOTALS:	\$	\$	Yes ___ No ___

NOTES:

4.4 LIHEAP TEST OF EXPENDITURES

Payroll

DEO Staff Directions: Request a printout for a payroll paid in the sample budget period. Use this printout to complete the “Payroll” table below. Select from upper management staff, middle and fiscal staff, and case/intake workers and supervisors.

Employee	1.	2.	3.	4.	5.
Position/Title					
Pay Period					
Hourly Wage					
Pmt. Reference #*					
Gross \$					
Net \$					
Account Code #					
Ledger Entry \$					

Travel

DEO Staff Directions: Request travel documentation for all In-State and Out-of State Travel expensed for the contract period being reviewed or any other month during the contract period for when travel took place, if applicable. Select from upper management staff, supervisors, and intake workers.

Employee	1.	2.	3.	4.	5.
Position/Title					
Travel purpose					
Budgeted Y/N					
Total Travel \$					
Program charged					
Payment Ref #*					
Account code #					
Amount Reimb.					
Amnt Chgd to PCard					

* Could be a check or direct deposit number.

4.5 LIHEAP VENDOR PAYMENT REVIEW

DEO Staff Directions: Select transactions from **different ledger account codes** in both **Client Assistance** and **Outreach**. Sample what look like “typical” transactions as well as one unusually large transaction. Identify any other programs/accounts to which expenses might also have been allocated, along with the amounts, as provided for in the tables below.

Example: A payment to a landlord for rent on an outreach office may be charged to multiple programs which are administered in that location. Documentation with the landlord’s check, and the accounting entries, should clearly show up in the Revenue and Expense Statement of all affected contracts. It is necessary, therefore, to establish that the amount appearing in the LIHEAP accounts corresponds to the allocation documents with the check.

Line Item Selected: ADMINISTRATION

Vendor	Check #	Date	Total Amt.	Admin \$	Addtl Program Chgd	Amount	Addtl Program Chgd	Amount	Addtl Program Chgd	Amount
1.			\$	\$		\$		\$		\$
2.			\$	\$		\$		\$		\$
3.			\$	\$		\$		\$		\$

Line Item Selected: OUTREACH

Vendor	Check #	Date	Total Amt.	Outreach \$	Addtl Program Chgd	Amount	Addtl Program Chgd	Amount	Addtl Program Chgd	Amount
1.			\$	\$		\$		\$		\$
2.			\$	\$		\$		\$		\$
3.			\$	\$		\$		\$		\$

Line Item Selected: HOME ENERGY

Vendor	Check #	Date	Total Amt.	HE \$	Addtl Program Chgd	Amount	Addtl Program Chgd	Amount	Addtl Program Chgd	Amount
1.			\$	\$		\$		\$		\$
2.			\$	\$		\$		\$		\$
3.			\$	\$		\$		\$		\$

Line Item Selected: *CRISIS*

Vendor	Check #	Date	Total Amt.	Crisis \$	Addtl Program Chgd	Amount	Addtl Program Chgd	Amount	Addtl Program Chgd	Amount
1.			\$	\$		\$		\$		\$
2.			\$	\$		\$		\$		\$
3.			\$	\$		\$		\$		\$

4.6 GRANTEE FINANCIAL PROCEDURES RECAP

DEO Staff Directions: Complete the following section based on DEO staff analysis of grantee financial transaction documentation and conversations with fiscal staff.

What should I Look for? Where?	Key	What I found.		Notes	
a. Grantee Financial Policies and Procedures were last revised when?		DATE:			
b. CFO verified in the fiscal records of (month) that administrative expenses were allocated according to:		An approved indirect cost rate			
		A cost allocation plan on file at DEO			
		Other (describe):			
c. Grantee has written purchase authorization procedures		Has a written procedure which it consistently follows			
		Grantee uses Purchase Orders			
d. Grantee travel reimbursement documentation		Has written policies and procedures which it consistently follows			
		Complies with state travel regulations			
e. Grantee has written credit/debit/store card use policies and procedures which it consistently applies		Card	Authorized User(s)	Authorized Uses	Avg Monthly Bill
f. Add rows for additional credit cards					

Assessment Key: A – Acceptable; U-Unacceptable; N/A – Not Applicable to this Grantee.

4.7 OVERALL FINANCIAL ANALYSIS

DEO Staff Directions: Complete the following section based on DEO staff analysis of grantee financial transaction documentation and conversations with fiscal staff.

What I should look for	Key	Notes
a. Bank statements regularly reconciled within 10 days of receipt		
b. Grantee bank statement(s) consistently and clearly reconcile to the ledger/journal.		
c. Grantee maintains petty cash funds (describe where):		
d. Petty cash records are reconciled by _____ on a _____ cycle		
e. Are there any checks outstanding beyond 60 days of issue?		
f. Have any checks been printed/issued but not mailed		
g. Documents are pre-numbered and used consecutively		
h. Invoices are PAID and date-stamped		
i. Program managers use Revenue and Expense reports as a management tool		
j. There have been no internal transfers of funds from one program to another		
k. Grantee accruals from prior contract year have been liquidated		
l. No grant funds have been used to purchase or renovate real estate		

4.8 GRANTEE'S ABILITY TO ASSESS OVERALL ORGANIZATIONAL FINANCIAL HEALTH

What I should look for	Key	What I found	Notes
a. Have the grantee produce a current balance sheet for the last closed accounting period (month).		The grantee can produce a balance sheet in a short period of time.	
		The balance sheet was for the period ending: INSERT DATE	
b. Refer to Pre-Monitoring Document "Financial Trends Analysis" (Non-Profits Only)			
		The financial picture of the past three years is:	
		Very positive > 2.5 Up	
		Positive 0.5 to 2.5 Steady	
		Vulnerable -0.5 to 0.5 Variable	
		Weak -0.5 to -2.5 Down	
		Critical > -2.5	
c. Overall financial health		Finance director conducts an annual analysis of the Balance Sheet plus a multi-year trend analysis	Serious concern if analysis conducted only by auditor
		Finance director provides regular year-to-year spending comparisons in programs which have been fairly stable	
		Program and finance directors point out non-routine spending in budgets and revenue and expense statements	

What I should look for	Key	What I Found	Notes
d. Revenue and Expense Statements amounts for _____ (Month(s) are supported by primary documentation			
e. Expenses are consistent with DEO approved budget			
f. Expenses were allocated in a cost allocation plan or an indirect cost plan			
g. Justification for cost allocation was contained in check documentation			
h. Monthly FSR's for the contract period were received on time			
i. Quarterly Reports for the contract period were received on time			
j. Contracts, modifications, and other related correspondence/ reports were submitted in a timely manner or as directed.			

What I should look for	Key	What I Found	Notes
k. A-133 Audits were submitted on time (if applicable)			

PART V
PROGRAM REVIEW
LIHEAP

5.1 LIHEAP CLIENT FILE WORKSHEET

Client Last Name										
Employee/Relative										
Application Date										
Caseworker Name										
Application Signature & Date										
Caseworker Signature & Date										
Supervisor Approval Date										
Date Vendor Notified (Crisis Resolution Date)										
Life threat resolution date										
Priority/Not Priority										
Coordinate w/EHEAP										
Prior Assistance										
# in household										
HH member ID doc - all										
Signed SSN Policy Form										
Income declared - all										
Income documented - all										
Less than 50%, expense management										
Application completely filled out										
Income calculation correct										
HUD Assistance										
HH demographics										
Member TRIBE										
Vendor										

Client Last Name										
Actual Bill/Invoice										
Date Vendor Paid										
Amt. Paid: Crisis HE WX Total										
Approval/Denial Letter										
Denials:										
A. # Days to Denial										
B. Notice of Appeal Rights										
C. Appeal Resolution Documentation										

5.2 OVERALL LIHEAP PROGRAM ORGANIZATION AND OPERATION

What should I look for?	Key	What I found	Notes
a. Grantee has an up-to-date LIHEAP program manual.		The LIHEAP Program Manual was most recently updated in MONTH/YEAR	
		Documentation indicates that procedures are being consistently applied.	
b. The LIHEAP program manual covers the required topics: List any not covered (Worksheet, page 19)			
c. Required LIHEAP Application and Client File Documentation		APPLICATION	
		Client's name, address, sex, age;	
		HH member names, ages, relationship to applicant, ID documentation	
		Copies of Social Security cards or documentation with Social Security Card numbers for all HH members	
		Income of all HH members stated on application	
		Signatures of: Applicant, Intake Worker, Review Staff	
		Signature Dates of: Applicant, Intake Worker, Review Staff and Supervisor	

What should I look for?	Key	What I found	Notes
		<u>Assistance provided to applicants age 60 or older:</u> Verification/notation of coordination with EHEAP provider to prevent duplication of crisis assistance between the EHEAP and LIHEAP programs.	
		Verification that crisis was resolved within 48 hours (Name of vendor contact person, date and time)	
		DOCUMENTATION	
		Income documentation for all HH members	
		Signed SSN Policy Form	
		Documentation of disability, if applicable	
		Statement of how living expenses are being met (income under 50% poverty; no Food Stamps), if applicable	
		Self-declaration of income (If no income documentation can be provided)	
		Documentation of energy payment obligation	
		Total HHS Income Verification for Eligibility (calculations must agree with agency's written policies)	
		Comprehensive record of services provided: Date of Service, Type of Benefit (HE, Crisis, WX Related, Other) Benefit Amount	
		Copies of approval or denial letters including appeal procedure	
c. Results of file analysis		LIHEAP assistance files reflect consistent documentation	
		LIHEAP assistance files reflect consistent organization	
		LIHEAP assistance expenses tie consistently to the General Ledger	

What should I look for?	Key	What I found	Notes
d. Grantee has a public outreach program		DESCRIBE	
e. Grantee has an active referral service for clients when LIHEAP funds are unavailable or insufficient		DESCRIBE	
f. Program notices posted in all intake locations		Grantee posts signs stating “No money accepted for services”	
		Grantee posts current program appeals process in client intake areas	
g. Grantee has a policy for providing fair administrative hearings to clients whose claims for LIHEAP have been denied or not acted upon with reasonable promptness.		The Grantee implements this policy by: (DESCRIBE)	
		The Grantee documents appeals and follows-up in a timely manner	
h. Grantee has written policy regarding the security of client files and related documentation containing client Social Security Numbers		The Grantee implements this policy by: (DESCRIBE)	
i. Grantee has active client referral program to refer clients to Weatherization Services.		Grantee documents referrals	
		Grantee has written policy for referral program	
j. Client confidentiality and service access		Client confidentiality during intake adequately assured	
		Intake locations meet ADA access guidelines	

What should I look for?	Key	What I found	Notes
		Applications available in languages other than English appropriate for eligible populations	
k. Grantee regularly trains intake workers		Grantee most recently provided training to all LIHEAP intake workers on DATE <u> / /</u>	
		Grantee trains individual new intake worker hires: DESCRIBE	
l. Internal monitoring process		Grantee has program management systems that ensure compliant LIHEAP program operation.	
		Conducted at all intake locations	
		Documented: written data collection, reporting	
		Recipients of multiple instances of the same assistance did so within the grantee's timing guideline (twice a year; every 90 days; etc)	
		Grantee has not awarded identical assistance to multiple members of the same household	
		Program staff regularly conduct this form of analysis every _____ month/quarter to maintain compliance	
m. Feedback and corrective action to achieve:		Uniformity of practice and understanding	
		Compliance with contracts, regulations, policy manuals	
n. Grantee holds regular LIHEAP staff meetings		Describe how and how often LIHEAP staff meet to monitor progress and to improve program performance:	
		LIHEAP program staff use work plans and quarterly reports to monitor outcome achievement goals.	
o. Subrecipients – Does the Grantee have:		Internal monitoring process for all subrecipients	
		When was the last monitoring completed?	
		Copy of the report attached	
		Copy of the current subrecipient agreement attached	

