

PROCEDURE

Series:	Procurement	COA: FIN 7, CFOP: NA
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Procedure Name:	Subrecipient and Vendor Determination
Procedure Number:	PR-902
Reviewed Date:	1/14/13, 6/17/16, 3/1/17, 3/22/19
Revision #/Date:	(2) 4/1/11
Effective Date:	12/15/2008

Applicable to:	All BFP Family of Agencies (BFP FOA) Staff and Contractors
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PURPOSE: This operating procedure defines the guidelines for determining if commodities or services are being purchased from a subrecipient or vendor organization. This determination is necessary to evaluate the applicability of the Federal and Florida Single Audit Acts to the organization providing the product or service.

PROCEDURE:

References

BFP Policies/Procedures: GOV-202, GOV-203, PR-901

2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Department of Children & Families Contract

Florida Statutes: 215.97 Florida Single Audit Act

Definitions

Subrecipient: A non-federal entity that expends Federal and State awards received from a pass-through entity to carry out a Federal or State program but does not include an individual that is a beneficiary of such a program.

Vendor: A dealer, distributor, merchant or other seller providing goods or services that are required for the conduct of a Federal or State program. These goods or services may be for an organization's own use or for the use of beneficiaries of the Federal or State program.

Pass-through Entity: A non-federal entity that provides a Federal award to a subrecipient to carry out a Federal or State program.

Commodity/Good/Product: A tangible article of trade or commerce; a product as distinguished from a service.

Service: The performance of any duties or work for another; helpful or professional activity.



Administrative Services: Goods and/or services that are incurred for common or joint objectives and cannot be readily identified with a particular objective for a child or family being served by BFP.

Child and Family Services: Goods or services that are incurred for a specific purpose or to meet a specific objective identified for a child or family being served by BFP.

Determination Process

BFP is a subrecipient of Federal and State funds from the State of Florida. BFP is also considered a pass-through entity.

Individuals or organizations contracting with BFP **“are”** subrecipients when any one of the following criteria is required of the organization providing goods and/or services:

1. Determines who is eligible to receive what Federal assistance.
2. Have their performance measured against whether the objectives of the Federal program are met.
3. Have responsibility for programmatic decision making.
4. Have responsibility for adherence to applicable Federal program compliance requirements specified in the Federal award.
5. Use Federal funds to carry out a program of BFP as compared to providing goods or services for the benefit of the pass-through entity

If none of the above criteria are performed by the contracting entity, then they will be considered a vendor by BFP.

The attached Subrecipient and Vendor Determination Checklist should be completed for each individual procurement. The Checklist should be filed in the Procurement file as outlined in procedure number PR-901: Procurements of Commodities and Services.

Audit Requirements

Federal and State awards expended by subrecipients are subject to audit under the Federal and State Single Audit Acts and are required to be listed in the BFP fiscal year end Schedule of Expenditures of Federal Awards and State Financial Assistance.

Payments made to vendors for goods and/or services are not subject to the requirements of a subrecipient as outlined above.

DIRECTION OF THE CHIEF EXECUTIVE OFFICER:

PHILIP J. SCARPELLI
Chief Executive Officer
Brevard Family Partnership Family of Agencies

APPROVAL DATE: 1/31/2020

Subrecipient and Vendor Determination Checklist

Name of the Organization: _____

Type of Organization: _____
 (I.e. nonprofit, for-profit, government, etc.)

Funding Stream: _____
 (List each applicable sub-account. If more than one, list how procurement costs are to be allocated between each applicable sub-account.)

BFP Contract Number: _____

Preparation Date: _____

Prepared By: _____

Preparers Signature: _____

Subrecipient Determination: (check YES or No for each applicable statement)

YES	NO	
<input type="checkbox"/>	<input type="checkbox"/>	<i>If any statement is checked YES, then the contractor is determined to be a subrecipient.</i>
<input type="checkbox"/>	<input type="checkbox"/>	Determines who is eligible to receive what Federal assistance.
<input type="checkbox"/>	<input type="checkbox"/>	Has their performance measured against whether the objectives of the Federal program are met.
<input type="checkbox"/>	<input type="checkbox"/>	Has responsibility for programmatic decision making.
<input type="checkbox"/>	<input type="checkbox"/>	Has responsibility for adherence to applicable Federal program compliance requirements as specified in the Federal award.
<input type="checkbox"/>	<input type="checkbox"/>	Use Federal funds to carry out a program of BFP as compared to providing goods or services for the benefit of the pass-through entity.