Series:	**Fiscal Management**	**COA: FIN 2, FIN 5, FIN 7.03**
		CFOP:

Procedure Name:	Pre & Post Award Notices
Procedure Number:	FM-208
Reviewed Date:	10/23/15
Revision #/Date:	(1) 10/23/15 (2) 08/11/2020
Effective Date:	09/01/2010

Applicable to:	Finance & Contract Staff

PURPOSE: To maintain compliance with OMB Circular A-133 and Department of Children and Families (DCF) contract requirements. Brevard Family Partnership (BFP) Family of Agencies will issue Pre and Post Award Notices annually for all subrecipient contracts.

PROCEDURE:

References
Policies/Procedures: CG-302, GOV-202, GOV-208, PR-902

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.

Subrecipient Contract: An entity with programmatic responsibility and defined as such by federal or state BFP funding source.

Pre-Award Process:
  A. Pre-Awards will be issued within 90 days of the beginning of each fiscal year or whenever a new contract is awarded throughout the fiscal year. Any new contracts executed during the year will need to be determined for subrecipient or vendor status as outlined in PR-902. Pre-Awards are projected information listing the Federal Programs and/or State Project funding issued for all subrecipient contracts in accordance with CG-302.

  B. At the beginning of each fiscal year, the CFO or designee will obtain the most recent contract listing from the Contracts and Compliance Manager for all contracts to be administered during the fiscal year. Only subrecipient contracts are required to receive pre-award notices. Independent contractors and consultant rate agreement contracts are not subrecipients and therefore will not receive pre-award notices.

  C. To ensure that all necessary pre-awards are being completed, all relevant contract information will be tracked for each contract in a pre-award compilation spreadsheet. Relevant contract information tracked in the compilation spreadsheet includes provider name, contract number,

contract amount, budget amount (if no fixed price contract amount identified), contract start & end dates, fiscal year end, OCA, sub-account, budget entity and category.

D. If a contract does not have a fixed amount (i.e. unit rate contract), the contract amount in the pre-award compilation spreadsheet will be determined from budgeted amounts, prior year payment information or other projections. Support should be documented for the determination of these projected contract amounts.

E. Once all information is entered into the compilation spreadsheet, the CFO, Accountant or designee will review input accuracy. The CFO or designee appointed by the CEO in the absence of the CFO will review for final approval.

F. After the compilation spreadsheet has been approved, the CFO or designee will enter the pre-award data into the DCF website. After the necessary information is entered, a Contract Funding Report will be generated. The data obtained from this report will automatically generate a word document titled "Post Award Notice of Federal Awards and State Financial Assistance".

G. The "Post Award Notice of Federal Awards and State Financial Assistance" along with the specific Family of Agency Member cover letter template word document that is created and the Contract Funding Report generated cited in F. above will be saved to the appropriate folder.

H. All documentation cited in G. above is reviewed by the Accountant or designee. Once reviewed all documentation is printed and submitted to the CFO or designee appointed by the CEO in the absence of the CFO for approval.

I. After the CFO or designee appointed by the CEO in the absence of the CFO approves, the documentation is forwarded to the Contracts and Compliance Manager for final approval. Once approved, the Contracts and Compliance Manager will sign the cover letter and return to the Accountant or designee.

J. The Accountant or designee will make two copies of the signed cover letters and the "Post Award Notice of Federal Awards and State Financial Assistance." The original signed cover letter and the "Post Award Notice of Federal Awards and State Financial Assistance" will be sent to the sub-recipient certified mail. One copy of the signed cover letter and the "Post Award Notice of Federal Awards and State Financial Assistance" will be given to the Contracts and Compliance Manager for their contract file. The Accountant or designee will file a hardcopy of the signed cover letter, the "Post Award Notice of Federal Awards and State Financial Assistance" and the Contract Funding report in a designated area for Finance's records. Additionally, the signed cover letters will be scanned into the associated sub-recipient folder at the file path specified in step G.

K. At any point during the year if a contract amendment is issued for a subrecipient contract that affects contract dollars, an updated pre-award will need to be issued within 30 days of the amendment date. The compilation spreadsheet will need to be revised for the updated contract amount.

Post Award Process:
A. Post awards will be issued at the end of each fiscal year after the books have been closed and the Post Award Notice (PAN) calculator spreadsheet has been received from DCF. Post awards

are final funding notices listing all federal programs and state project funding for subrecipient contracts.

The Accounting Clerk II or designee will generate the AP Transaction Reports from the Microsoft Dynamics SL (Solomon) system for every vendor that has a subrecipient contract. The AP Transaction Reports show all payments made to the vendor throughout the fiscal year. These reports will be generated in PDF and CSV (Comma Separated Value) formats. These reports will be saved to the appropriate folder.

B. Once all AP Transaction reports have been generated, the Accountant or designee will use this information to create an AP Transactions Calculation spreadsheet for that subrecipient. The AP Transaction Calculation spreadsheet is used to calculate and determine which subrecipient payments were associated with the subrecipient contract. Only contract payments will be included on post award notices.

1. Certain vendors with multiple vendor IDs that will require summary sheets which combine AP Transaction Calculation sheets to determine all contract payments made during the year for subrecipient contracts. Also these subrecipients may have multiple contracts.
2. Additionally, all contract payments will need to be reconciled to the Contracts and Compliance Manager records (a spreadsheet titled "Billing Purchased Services") for contract payments on the AP Transactions Calculation sheet.

C. After all AP Transactions Calculation spreadsheets have been completed, the spreadsheets will be reviewed by the Accountant or designee to ensure all contract payments have been captured and have been recorded under the correct sub-accounts. Sub-accounts determine OCA (Other Cost Accumulator) numbers that assign the funding pot. Adjustments may need to be made for journal entries that corrected sub-accounts. The journal entry adjustments would not be reflected on the AP Transaction Reports due to these transactions being entered through the Accounts Payable module of the Solomon accounting system.

D. Once all AP Transaction Calculation spreadsheets have been approved by the Accountant or designee, all relevant contract information will be compiled and tracked for each contract in a post award notice compilation spreadsheet entitled "FY xxxx Post Award Schedule by Contract Detail for Compiling Post Award Notices" (post award compilation spreadsheet). Relevant contract information tracked in the compilation spreadsheet includes provider name, contract number, actual contract expenditures (per the AP Transaction Calculation sheets), contract start & end dates, fiscal year end, OCA, sub-account, budget entity and category.

E. After all information has been entered into the post award compilation spreadsheet, the Accountant or designee will review for input accuracy. The CFO or designee appointed by the CEO in the absence of the CFO will provide final approval which initiates the preparation of the post award notices.

F. After the post award compilation spreadsheet has gone through the required approval process, it will be necessary to wait for the "BFP PAN Calculator" and the Final Post Award Notice from DCF before proceeding with preparing the subrecipient post award notices.

1. The PAN Calculator is an excel spreadsheet that lists all state and federal funding categories, all OCA numbers and the percentage for each funding source and OCA

determined by DCF. Once the dollar amount is entered under the applicable OCA on the spreadsheet, the portion of state and federal funding will be automatically calculated. This information will be derived from the post award compilation spreadsheet. The Accountant or designee will complete a PAN calculator for each subrecipient contract. These entries will be reviewed by the Accountant and approved by the CFO or designee appointed by the CEO in the absence of the CFO.

G. Once all the PAN Calculators have been approved, the PAN Calculators will be compiled into a spreadsheet titled "FY xxxx Provider Summary of Post Award Notices". This information will be reviewed by the Accountant, or designee and approved by the CFO or designee appointed by the CEO in the absence of the CFO.

H. **Note**: it may be necessary to reclassify some contract payments based on the "FY xxxx Provider Summary of Post Award Notices" spreadsheet due to funding source category dollars in excess of BFP's Final Post Award Notice from DCF. For example, BFP cannot pay out more contract funds to its subrecipients than it received for a federal or state award from DCF. The Final Post Award Notice from DCF will be used to create a template post award notice for BFP to generate their Post Award Notices to its subrecipients. The generation of the post award notices to BFP's subrecipients is a manual process.

I. The Accountant or designee will complete a "Post Award Notice of Federal Awards and State Financial Assistance" for each contract using the template created.   Great attention needs to be paid when entering the information for the post award notices to ensure all numbers are entered on the correct line.

J. The "Post Award Notice of Federal Awards and State Financial Assistance" along with the specific Family of Agency cover letter word document that is created for each subrecipient will be saved to the appropriate folder.

K. All post award notices for every contract as well as the accompanying cover letters will be reviewed by the Accountant or designee and approved by the CFO or designee appointed by the CEO in the absence of the CFO.

L. After the CFO or designee appointed by the CEO in the absence of the CFO's final approval, the post award notices and cover letters will be given to the Contracts and Compliance Manager for signature and approval.

The Accountant or designee will make two copies of the signed cover letters and the "Post Award Notice of Federal Awards and State Financial Assistance." The original signed cover letter and the "Post Award Notice of Federal Awards and State Financial Assistance" will be sent to the sub-recipient certified mail. One copy of the signed cover letter and the "Post Award Notice of Federal Awards and State Financial Assistance" will be given to the Contracts and Compliance Manager for their contract file.   The Accountant or designee will file a hardcopy of the signed cover letter, the "Post Award Notice of Federal Awards and State Financial Assistance" and the Contract Funding report in a designated area for Finance's records.   Additionally, the signed cover letters will be scanned into the associated sub-recipient folder at the file path specified in step K.

Audit Process:

    A. Post award issuance and calculations are tested annually during the financial audit.

    B. After post awards have been issued, the Accountant or designee will complete an audit schedule for the financial statements. This statement is titled the "Schedule of Expenditures of Federal Awards and State Financial Assistance".

        a. This statement shows all federal awards expended during the fiscal year.

        b. The revenue portion of this schedule will come from the post award notice from DCF.

        c. Any paybacks and roll forward funds must be taken into consideration in the revenue figure. DCF will provide a reconciliation showing any adjustments and have a true total amount for funds provided during the fiscal year ("FY xxxx Year End Reconciliation"). The total revenue from the audit schedule must match the reconciliation provided by DCF.

        d. The expenditure portion of the Schedule of Expenditures of Federal Awards and State Financial Assistance will come from the "FY xxxx Provider Summary of Post Award Notices". The total expenditures on the audit schedule must match the amounts from this schedule.

        e. Once the auditors select the sample of post award notices for testing, the Accountant or designee will create a folder under the Audit folder entitled "Post Award Notices for Testing." All relevant information for each post award notice including the post award notice, the AP Transactions Calculator, and PAN calculator will be included in the folder.

BY DIRECTION OF THE CHIEF EXECUTIVE OFFICER:

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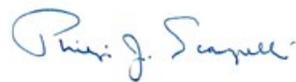
PHILIP J. SCARPELLI
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APPROVAL DATE: 8/27/2020