

**AMENDMENT TWO
TO THE FEDERALLY FUNDED
COMMUNITY DEVELOPMENT BLOCK GRANT
MITIGATION PROGRAM (CDBG-MIT)
SUBRECIPIENT AGREEMENT**

On **April 19, 2022**, the State of Florida, Department of Commerce (“Commerce”), and the City of Lauderhill Board of City Commissioners (“Subrecipient”) entered into agreement **MT049** (“Agreement”). Commerce and the Subrecipient may individually be referred to herein as a “Party” or collectively as the “Parties.”

WHEREAS, Section 5, Modification of Agreement, of the Agreement provides that any amendment to the Agreement shall be in writing executed by the Parties thereto; and

WHEREAS the Agreement was previously amended on **September 26, 2024**; and

WHEREAS the Parties wish to amend the Agreement as set forth herein.

NOW THEREFORE, in consideration of the mutual covenants and obligations set forth herein, the receipt and sufficiency of which are hereby acknowledged, the Parties agree to the following:

1. This Agreement is hereby reinstated as though it had not expired.
2. **Section 3, Period of Agreement**, is hereby deleted in its entirety and replaced with the following:

(3) Period of Agreement. This Agreement begins April 19, 2022, and ends **April 18, 2027**, unless otherwise terminated as provided in this Agreement. Commerce shall not grant any extension of this Agreement unless Subrecipient provides justification satisfactory to Commerce in its sole discretion and Commerce’s Deputy Secretary of the Division of Community Development approves such.
3. **Section (7) Audit Requirement**, Subsection (a) is hereby deleted in its entirety and replaced with the following:

(a) The Subrecipient shall conduct a single or program-specific audit in accordance with the provisions of 2 CFR part 200 if it expends one million dollars (\$1,000,000) or more in Federal awards from all sources during its fiscal year.
4. **Section 15, Citizen Complaints**, is hereby deleted in its entirety and replaced with the following:

(15) Citizen Complaints. The goal of Commerce is to provide an opportunity to resolve citizen complaints in a timely manner, usually within fifteen (15) business days of the receipt of the complaint as expected by HUD, if practicable, and to provide the right to participate in the process and appeal a decision when there is reason for an applicant to believe its application was not handled according to program policies. All applications, guidelines and websites will include details on the right to file a complaint or appeal and the process for filing a complaint or beginning an appeal.

The Subrecipient will handle citizen complaints by:

- (a) Conducting investigations, as necessary;
- (b) Finding a resolution; or
- (c) Conducting follow-up actions.

Program Appeals

Applicants may appeal program decisions related to one of the following activities:

- (a) A program eligibility determination;
- (b) A program assistance award calculation; or
- (c) A program decision concerning housing unit damage and the resulting program outcome.

Citizens may file a written complaint or appeal with the Office of Long-Term Resiliency by email at CDBG-DR@commerce.fl.gov or by mail to the following address:

Attention: Office of Long-Term Resiliency
Florida Department of Commerce
107 East Madison Street The
Caldwell Building, MSC 420
Tallahassee, Florida 32399

HUD Complaints

If the complainant is not satisfied by the Subrecipient's determination or Commerce's response, then the complainant may file a written appeal by following the instructions issued in the letter of response. If the complainant has not been satisfied with the response at the conclusion of the complaint or appeals process, a formal complaint may then be addressed directly to the regional Department of Housing and Urban Development (HUD) at:

Department of Housing & Urban Development
Charles E. Bennet Federal Building
400 West Bay Street, Suite 1015
Jacksonville, FL 32202

Fair Housing Complaints

The Florida Office of Long-Term Resiliency operates in Accordance with the Federal Fair Housing Law (The Fair Housing Amendments Act of 1988). Anyone who feels he or she has been discriminated against may file a complaint of housing discrimination: 1-800-669-9777 (Toll Free), 1-800-927-9275 (TTY) or www.hud.gov/fairhousing.

- 5. This Agreement is hereby amended to add the following:

(32) CONTRACTING WITH ENTITIES OF FOREIGN COUNTRIES OF CONCERN PROHIBITED

If applicable, and in accordance with section 287.138, F.S., a contract between a governmental

entity and an entity which would give access to an individual's personal identifying information which is executed, extended, or renewed on or after the dates provided in section 287.138(4), F.S., must include an attestation by the entity on Form PUR 1355, "Foreign Country of Concern Attestation Form," which is incorporated herein by reference.

If applicable, Subrecipient must provide Commerce with a signed Foreign Country of Concern Attestation Form pursuant to section 287.138(4), F.S., and rule 60A-1.020, F.A.C.

(33) FOREIGN INFLUENCE

In accordance with section 286.101, F.S., if this Agreement has a value of \$100,000 or more, Subrecipient shall disclose to Commerce any current or prior interest of, any contract with, or any grant or gift received from a foreign country of concern if such interest, contract, or grant or gift has a value of \$50,000 or more and such interest existed at any time or such contract or grant or gift was received or in force at any time during the previous five (5) years. The disclosure requirements are more fully defined within the statute. Subrecipient represents that it is, and for the duration of this Agreement will remain, in compliance with section 286.101, F.S.

(34) HUMAN TRAFFICKING

If applicable, and in accordance with section 787.06, F.S., when a contract is executed, renewed, or extended between a nongovernmental entity and a governmental entity, the nongovernmental entity must provide the governmental entity with an affidavit signed by an officer or a representative of the nongovernmental entity under penalty of perjury attesting that the nongovernmental entity does not use coercion for labor or services as defined in that statute.

If applicable, Subrecipient must provide Commerce with an affidavit signed by an officer or a representative of Subrecipient under penalty of perjury attesting that Subrecipient does not use coercion for labor or services as defined in section 787.06, F.S.

6. **Attachment A, Project Description and Deliverables**, is hereby deleted in its entirety and replaced with the attached Attachment A – Project Description and Deliverables.
7. **Attachment I, Audit Requirements**, is hereby deleted in its entirety and replaced with the attached Attachment I – Audit Requirements.
8. **Attachment J, Audit Compliance Certification**, is hereby deleted in its entirety and replaced with the attached Attachment J- Audit Compliance Certification
9. All other terms and conditions of the Subrecipient Agreement not otherwise amended remain in full force and effect.

IN WITNESS HEREOF, by signature below, the Parties agree to abide by the terms, conditions, and provisions of Commerce Agreement Number **MT049**, as amended. This Amendment is effective on the date the last Party signs this Amendment.

CITY OF LAUDERHILL BOARD OF COUNTY COMMISSIONERS	FLORIDA DEPARTMENT OF COMMERCE
SIGNED:	SIGNED:
KENNIE HOBBS JR	J. ALEX KELLY
CITY MANAGER	SECRETARY
DATE:	DATE:

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

**OFFICE OF GENERAL COUNSEL
FLORIDA DEPARTMENT OF COMMERCE**

By: _____

Approved Date: _____

Attachment A – Project Description and Deliverables

1. PROGRAM DESCRIPTION:

In April 2018, the U.S. Department of Housing and Urban Development (HUD) announced the State of Florida, Department of Commerce would receive \$633,485,00 un funding to support long-term mitigation efforts following declared disasters in 2016 and 2017 through HUD's Community Development Block Grant Mitigation (CDBG-MIT) program. Awards were distributed on a competitive basis targeting HUD designated Most Impacted and Distressed (MID) Areas, primarily addressing the Benefits to Low-to Moderate Income (LMI) National Objective. Additional information may be found in the Federal Register, Vol. 84, No. 169. Commerce has apportioned the Federal Award to include the following initiatives: Critical Facility Hardening Program \$75,000,000; General Planning Support Program \$20,000,000; General Infrastructure Program \$475,000,000; and State Planning and Administration \$63,485,000.

This award has been granted under the **General Infrastructure Program**. Projects eligible for funding under this program must be from units of general local government (UGLG) include towns, cities, counties and villages. Eligible Activities include projects that demonstrably increase community resilience. The following types of infrastructure projects are encouraged:

- Restoration of critical infrastructure
- Renourishment of protective coastal dune systems and state beaches
- Building or fortifying buildings that are essential to health, safety, and welfare of a community.
- Rehabilitation or construction or stormwater management systems
- Improvements of drainage facilities
- Reconstruction of lift stations and sewage treatment plants
- Road repair and improvement and bridge strengthening

2. PROJECT DESCRIPTION:

The City of Lauderhill, Florida has been awarded Three Million One Hundred Twenty-Five Thousand Two Hundred Fifteen Dollars and Zero Cents (\$3,125,215.00) in CDBG-MIT (Community Development Block Grant – Mitigation) funding to complete sewer line projects that meet the Low/Moderate Income (LMI) National Objective, and which are also designated in the State of Florida's Action Plan as highest priority projects. The city has identified the most critical need areas to replace and/or rehabilitate water and sewer lines that have experienced numerous breaks, overflows, loss of strength, joint leaks and have deteriorated beyond their life expectancy. The risks mitigate by the project will be flood mitigation and reduction of loss of water and sewer conditions that create a threat to the health and welfare of the City's most critical need areas and vulnerable populations. There are 706 residents with a disability and 1,352 residents aged 60 years and older within the project area. The project will benefit over 11,540 residents, of which 8,870 are low to moderate income (LMI) residing in the most densely populated critical need areas; Central Luderhill, an Opportunity Zone, and East Lauderhill. The LMI for the project area is 77.338% and there are no matching funds.

3. SUBRECIPIENT RESPONSIBILITIES:

- A. Complete and submit the following items to Commerce within thirty (30) calendar days of execution of the agreement:

1. Organizational chart with contact information.
2. Job descriptions for Subrecipient's employees, contracted staff, vendors, and contractors. If staffing changes, there must be a submittal stating the names and job descriptions on the monthly report deadline.
3. Attachment B, Project Budget – Develop and submit to Commerce a detailed budget for implementation of the project.
4. Attachment C, Activity Work Plan – Develop and submit to Commerce a detailed timeline for implementation consistent with the milestones outlined in the Mitigation Program Guidelines.

Should any changes to the organizational chart, Attachment B or Attachment C be deemed necessary, an updated plan must be submitted to Commerce with your monthly report for review and approval by the Commerce Grant Manager.

- B. Develop and submit a copy of the following policies and procedures to the Commerce Grant Manager for review and approval within thirty (30) calendar days of Agreement execution. The Commerce Grant Manager will provide approval in writing prior to the policies and procedures being implemented.
 1. Procurement policies and procedures that incorporate 2 CFR 200.317-327.
 2. Administrative financial management policies, which must comply with all applicable HUD CDBG-MIT and State of Florida rules.
 3. Quality assurance and quality control system policies and procedures that comply with all applicable HUD CDGB-MIT and Commerce policies.
 4. Policies and procedures to detect and prevent fraud, waste and abuse that describe how the subrecipient will verify the accuracy of monitoring policy indicating how and why monitoring is conducted, the frequency of monitoring policy, and which items will be monitored, and procedures for referring instances of fraud, waste and abuse to HUD IOG Fraud Hotline (phone: 1-800-347-3735 or email hotline@hudoig.gov).
- C. Attend fraud-related training offered by HUD OIG to assist in the proper management of the CDBG-MIT grant funds when available.
- D. Upload required documents into a system of record provided by Commerce.
- E. Maintain organized subrecipient agreement files and make them accessible to Commerce or its representatives, upon request.
- F. Comply with all terms and conditions of the subrecipient agreement, Mitigation Program Guidelines, Action Plan amendments, and Federal, State, and local laws.
- G. Provide copies of all proposed procurement documents to Commerce ten (10) business days prior to posting as detailed in Attachment D of Subrecipient Agreement. The proposed procurement documents will be reviewed and approved by the Commerce Grant Manager. Should the procurement documents require revisions based on state or federal requirements, Subrecipient will be required to postpone procurement and submit revised documents for review and approval.
- H. Provide the following information on a quarterly basis within ten (10) calendar days after the end of each quarter: Monthly and Quarterly Reports as detailed in Attachment G.
- I. Close out report will be due no later than sixty (60) calendar days after this Agreement ends or is otherwise terminated.
- J. Subrecipient shall provide pictures to document progress and completion of tasks and final project.

4. ELIGIBLE TASKS AND DELIVERABLES:

A. Deliverable 1 – Project Implementation

Tasks that are eligible for reimbursement are as follows:

1. Environmental review administrative activities (Environmental Exemption, Public Notice

- Publication(s), etc.).
2. Develop policies for the Subrecipient to adopt related to special conditions listed in this subgrant agreement,
 3. Prepared procurement documents,
 4. Prepared list of minority and women business enterprise (MBE/WBE) firms that operate in the Subrecipient's area,
 5. Prepared and submitted public notices for publications,
 6. Maintained financial records related to project activities on-site,
 7. Conducted a Fair Housing activity,
 8. Maintain project files,
 9. Attended meetings of the Subrecipient's local governing body to provide progress reports on subgrant activities,
 10. Prepared documentation for and attend on-site monitoring visits by Commerce,
 11. Prepared financial activity for submission to Commerce,
 12. Prepared and submitted to Commerce detailed monthly and quarterly reports,
 13. Responded to citizens' complaints,
 14. Prepared subgrant modification document for submission to Commerce for review and approval,
 15. Prepared responses to monitoring findings and concerns for Subrecipient to submit to Commerce or HUD,
 16. Project Closeout, Engineer's Certification of Completion, Grant Closeout Package Completed and Submitted to Commerce.

B. Deliverable 2 – Engineering Services

Subrecipient shall:

1. Create a full design package(s), signed, and sealed by a Professional Engineer (PE) licensed in the State of Florida, including engineering drawings, specifications, construction cost estimate, surveys, and any other reports, documents, or information relevant to this project that meet all local current hurricane code ratings, local codes and building codes.
2. Obtain copies of all permit applications, correspondence with permitting agencies, final permits, and any other permit-related documentation for the project.
3. Conduct an Environmental Review/Assessment in accordance with COMMERCE Policies and the National Environmental Policy Act referenced in Attachment D.4.b of this Agreement, including any re-evaluations for additional locations that might be added to the scope of work.
4. Maintaining engineering project files.
5. Inspection and monitoring project activities.
6. Prepare construction contract documents, bidding documents, general and supplementary conditions, technical specifications and drawings showing extent of project reporting at 30%, 60%, 90% design
7. Engineering inspections during construction.

C. Deliverable 3 – Construction

Subrecipient shall hire Florida licensed contractor to:

1. Contractor to install 8" Cured-in-Place Pipe (CIPP) lining of sanitary sewer mains and or clean sanitary sewer lines. Work includes mobilization, demobilization, bonds and insurance, dewatering, and restoration of the following work areas.
2. Lift Station #2, Lift Station #6, Lift Station #7, Lift Station #8, Lift Station #9 Streets within Census Tract 60401, 60402 and 60403 Block Group 1 and 2 using 8" lines:

NW 19th Street from NW 51st Avenue to NW 47th Avenue
 NW 18th Court from NW 51st Avenue to NW 47th Avenue
 NW 18th Street from NW 51st Avenue to NW 47th Avenue
 NW 17th Court from NW 51st Avenue to NW 47th Avenue
 NW 16th Court from NW 51st Avenue to NW 47th Avenue
 NW 15th Court from NW 51st Avenue to NW 47th Avenue
 NW 15th Street from NW 51st Avenue to NW 47th Avenue
 NW 14th Street from NW 51st Avenue to NW 47th Avenue
 NW 13th Court from NW 51st Avenue to NW 47th Avenue
 NW 13th Street from NW 51st Avenue to NW 47th Avenue
 NW 12th Court from NW 51st Avenue to NW 47th Avenue
 NW 12th Street from NW 51st Avenue to NW 47th Avenue
 NW 11th Place from NW 50th Avenue to NW 47th Avenue
 NW 11th Court from NW 50th Avenue to NW 47th Avenue
 NW 11th Street from NW 50th Avenue to NW 47th Avenue

3. Lift Station #52, #14, #15 Streets within Census Tract 603302 block group 2, Census Tract 60303 block group 3 and Census Tract 60304 block group 1 using 8” lines All streets beginning at NW 19th Street to NW 11th Street and NW 58th Avenue to NW 52nd Avenue.
4. Review of Davis-Bacon payroll(s) for accuracy and compliance.
5. Prepared and submitted to Commerce Section 3 reports,

5. DELIVERABLES:

Subrecipient agrees to provide the following services as specified:

Deliverable No. 1 – Project Implementation		
Tasks	Minimum Level of Service	Financial Consequences
Subrecipient shall provide project implementation activities as identified in Section 4.A. of this Scope of Work.	Subrecipient may request reimbursement upon completion of a minimum of one (1) Project Implementation task on a per completed task basis as detailed in Section 4.A, Attachment A – Project Description and Deliverables; evidenced by invoice(s) noting completed tasks as well as payroll and other supporting documentation, as applicable.	Failure to complete the Minimum Level of Service as specified shall result in non-payment for this deliverable for each payment request.
Deliverable No. 1 Cost: \$127,300.00		
Deliverable No. 2 – Engineering Services		
Tasks	Minimum Level of Service	Financial Consequences
Subrecipient shall complete task as detailed in Section 4.B. of this Scope of Work	Subrecipient may request reimbursement upon completion of a minimum of one (1) task in accordance with Section 4.B of this Scope of Work, evidenced by submittal of the following documentation: 1) Engineering design, working drawings and associated cost	Failure to complete the Minimum Level of Service as specified shall result in non-payment for this deliverable for each payment request.

	estimates, if applicable; 2) Copies of all required permits, if applicable; and 3) Invoice package in accordance with Section 7 of this Scope of Work.	
Deliverable No. 2 Cost: \$26,140.00		
Deliverable No. 3 - Construction		
Tasks	Minimum Level of Service	Financial Consequences
Subrecipient shall complete task as detailed in Section 4.C of this Scope of Work	Subrecipient may request reimbursement upon completion of activities in accordance with Section 4.C of this Scope of Work in the following increments: 10%, 20%, 30%, 40%, 50%, 60%, 70%, 80%, 90%, and 100%, evidenced by submittal of the following documentation: 1) AIA forms G702 and G703, or similar accepted Commerce form, completed by a licensed professional certifying to the percentage of project completion; 2) Photographs of project in progress and completed; and 3) Project Description and Deliverables; evidenced by invoice(s) noting completed tasks as well as payroll and other supporting documentation, as applicable. 4) Invoice package in accordance with Section 7 of this Scope of Work.	Failure to complete the Minimum Level of Service as specified shall result in non-payment for this deliverable for each payment request.
Total Deliverable 3 Cost: \$2,971,775.00		
TOTAL PROJECT COST NOT TO EXCEED \$3,125,215.00		

COST SHIFTING: The deliverable amounts specified within the Eligible Tasks and Deliverables section 5 tables above are established based on the Parties estimation of sufficient delivery of services fulfilling grant purposes under the Agreement in order to designate payment points during the Agreement Period; however, this is not intended to restrict Commerce’s ability to approve and reimburse allowable costs Subrecipient incurred providing the deliverables herein. Prior written approval from Commerce’s Grant Manager is required for changes to the above Deliverable amounts that do not exceed **10%** of each deliverable total funding amount. Changes that exceed **10%** of each deliverable total funding amount will require a formal written amendment request from Subrecipient, as described in **Modification** section of the Agreement. Regardless, in no event shall Commerce reimburse costs of more than the total amount of this Agreement.

6. COMMERCE RESPONSIBILITIES:

- A. Monitor the ongoing activities of Subrecipient to ensure all activities are being performed in accordance

with the Agreement to the extent required by law or deemed necessary be Commerce in its discretion.

- B. Assign a Grant Manager as a point of contact for Subrecipient.
- C. Review Subrecipient's invoices described herein and process them on a timely basis.
- D. Commerce shall monitor progress, review reports, conduct site visits, as Commerce determines necessary at Commerce's sole and absolute discretion, and process payments to Subrecipient.

7. INVOICE SUBMITTAL:

Commerce shall reimburse the Subrecipient in accordance with Section 5, above. In accordance with the Funding Requirements of s. 215.971(1), F.S. and Section (21) of this Agreement, the Subrecipient and its subcontractors may only expend funding under this Agreement for allowable costs resulting from obligations incurred during this Agreement. To be eligible for reimbursement, costs must be in compliance with laws, rules and regulations applicable to expenditures of State funds, including, but not limited to, the Reference Guide for State Expenditures (<https://www.myfloridacfo.com/docs-sf/accounting-and-auditing-libraries/state-agencies/reference-guide-for-state-expenditures.pdf>).

- A. Subrecipient is allowed to submit multiple invoices per month for services rendered during the applicable period of time as defined in the Deliverable table. In any month no Deliverable has been completed, the subrecipient will provide notice that no invoicing will be submitted.
- B. The following documents shall be submitted with the itemized invoice:
 - 1. A cover letter signed by Subrecipient's Agreement Manager certifying that the costs being claimed in the invoice package: (1) are specifically for the project represented to the State in the budget appropriation; (2) are for one or more of the components as stated in Section 5, DELIVERABLES, of this SCOPE OF WORK; (3) have been paid; and (4) were incurred during this Agreement.
 - 2. Subrecipient's invoices shall include the date, period in which work was performed, amount of reimbursement, and work completed to date;
 - 3. A certification by a licensed professional using AIA forms G702 and G703, or their substantive equivalents, certifying that the project, or a quantifiable portion of the project, is completed if applicable to your program
 - 4. Photographs of the project in progress and completed work;
 - 5. A copy of all supporting documentation for vendor payments; and
 - 6. A copy of the bank statement that includes the cancelled check or evidence of electronic funds transfer. The State may require any other information from Subrecipient that the State deems necessary to verify that the services have been rendered under this Agreement.
- C. If the Subrecipient is a county or municipality that is a rural community or rural area of opportunity as those terms are defined in section 288.0656(2), F.S., the payment of submitted invoices may be issued for verified and eligible performance that has been completed in accordance with the terms and conditions set forth in this Agreement to the extent that federal or state law, rule, or other regulations allows such payments. Upon meeting either of the criteria set forth below, the subrecipient may elect in writing to exercise this provision.
 - 1. A county or municipality that is a rural community or rural area of opportunity as those terms are defined in section 288.0656(2), F.S., that demonstrates financial hardship; or
 - 2. A county or municipality that is a rural community or rural area of opportunity as those terms are defined in section 288.0656(2), F.S., and which is located in a fiscally constrained county, as defined in section 218.67(1), F.S. If the Subrecipient meets the criteria set forth in this paragraph, then the Subrecipient is deemed to have demonstrated financial hardship.

- D. The Subrecipient's invoice and all documentation necessary to support payment requests must be submitted to Commerce's Subrecipient Enterprise Resource Application (SERA). Further instruction on SERA invoicing and reporting, along with a copy of the invoice template, will be provided upon execution of the agreement.

Remainder of Page Intentionally Left Blank

Attachment I – Audit Requirements

The administration of resources awarded by Commerce to the Subrecipient may be subject to audits and/or monitoring by Commerce as described in this section.

MONITORING

In addition to reviews of audits conducted in accordance with 2 C.F.R. 200 Subpart F (Audit Requirements) and section 215.97, F.S., as revised (see “AUDITS” below), monitoring procedures may include, but not be limited to, on-site visits by Commerce staff, limited scope audits as defined by 2 C.F.R. part 200, as revised, and/or other procedures. By entering into this Agreement, the Subrecipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by Commerce. In the event Commerce determines that a limited scope audit of the Subrecipient is appropriate, the Subrecipient agrees to comply with any additional instructions provided by Commerce staff to the Subrecipient regarding such audit. The Subrecipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer (CFO) or Auditor General.

AUDITS

PART I: FEDERALLY FUNDED

This part is applicable if the Subrecipient is a State or local government, or a non-profit organization as defined in 2 C.F.R. part 200, as revised.

1. In the event that the Subrecipient expends \$1,000,000 or more in federal awards in its fiscal year, the Subrecipient must have a single or program-specific audit conducted in accordance with the provisions of 2 CFR 200 Subpart F (Audit Requirements), as revised. In determining the federal awards expended in its fiscal year, the Subrecipient shall consider all sources of federal awards, including federal resources received from Commerce. The determination of amounts of federal awards expended should be in accordance with the guidelines established by 2 C.F.R. 200 Subpart F (Audit Requirements), as revised. An audit of the Subrecipient conducted by the Auditor General in accordance with the provisions of 2 C.F.R. 200 Subpart F (Audit Requirements), as revised, will meet the requirements of this part.
2. In connection with the audit requirements addressed in Part I, paragraph 1, the Subrecipient shall fulfill the requirements relative to auditee responsibilities as provided in 2 C.F.R. 200 Subpart F (Audit Requirements), as revised.
3. If the Subrecipient expends less than \$1,000,000 in federal awards in its fiscal year, an audit conducted in accordance with the provisions of 2 C.F.R. 200 Subpart F (Audit Requirements), as revised, is not required. In the event that the Subrecipient expends less than \$1,000,000 in federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 C.F.R. 200 Subpart F (Audit Requirements), as revised, the cost of the audit must be paid from non-federal resources (i.e., the cost of such an audit must be paid from Subrecipient resources obtained from other than federal entities).

4. Although 2 C.F.R. 200 Subpart F (Audit Requirements) does not apply to commercial (for-profit) organizations, the pass-through entity has an obligation to ensure that for-profit Sub-subrecipients that expend \$1,000,000 or more in federal awards must comply with federal awards guidelines (see 2 C.F.R. 200.501(h)). Additionally, for-profit entities may be subject to certain specific audit requirements of individual federal grantor agencies.

Additional Federal Single Audit Act resources can be found at:

<https://harvester.census.gov/facweb/Resources.aspx>

PART II: STATE FUNDED

This part is applicable if the Subrecipient is a non-state entity as defined by section 215.97(2), F.S.

1. In the event that the Subrecipient expends a total amount of state financial assistance equal to or in excess of \$750,000 in any fiscal year of such Subrecipient, the Subrecipient must have a State single or project- specific audit for such fiscal year in accordance with section 215.97, F.S.; applicable rules of the Department of Financial Services; and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. In determining the state financial assistance expended in its fiscal year, the Subrecipient shall consider all sources of state financial assistance, including state financial assistance received from Commerce, other state agencies, and other non-state entities. State financial assistance does not include Federal direct or pass-through awards and resources received by a non-state entity for federal program matching requirements.
2. In connection with the audit requirements addressed in Part II, paragraph 1, the Subrecipient shall ensure that the audit complies with the requirements of section 215.97(8), F.S. This includes submission of a financial reporting package as defined by section 215.97(2), F.S., and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.
3. If the Subrecipient expends less than \$750,000 in state financial assistance in its fiscal year, an audit conducted in accordance with the provisions of section 215.97, F.S., is not required. In the event that the Subrecipient expends less than \$750,000 in state financial assistance in its fiscal year and elects to have an audit conducted in accordance with the provisions of section 215.97, F.S., the cost of the audit must be paid from the non-state entity's resources (i.e., the cost of such an audit must be paid from the Subrecipient's resources obtained from other than State entities).

Additional information regarding the Florida Single Audit Act can be found at:

<https://apps.fldfs.com/fsaa/>

PART III: OTHER AUDIT REQUIREMENTS

(NOTE: This part would be used to specify any additional audit requirements imposed by the State awarding entity that are solely a matter of that State awarding entity's policy (i.e., the audit is not required by Federal or State laws and is not in conflict with other Federal or State audit requirements). Pursuant to section 215.97(8), F.S., State agencies may conduct or arrange for audits of state financial assistance that are in addition to audits conducted in accordance with section 215.97, F.S. In such an event, the State awarding agency must arrange for funding the full cost of such additional audits.)

N/A

PART IV: REPORT SUBMISSION

1. Copies of reporting packages, to include any management letter issued by the auditor, for audits conducted in accordance with 2 C.F.R. 200 Subpart F (Audit Requirements), as revised, and required by PART I of this Exhibit Agreement shall be submitted by or on behalf of the Subrecipient directly to each of the following at the address indicated:
 - A. Florida Department of Commerce
Financial Monitoring and Accountability (FMA)
The copy submitted to the FMA section should be sent via email to: FMA-RWB@commerce.fl.gov
 - B. The Federal Audit Clearinghouse designated in 2 C.F.R. 200 Subpart F (Audit Requirements), as revised, electronically at: <https://harvester.census.gov/facweb/>
2. Copies of audit reports for audits conducted in accordance with 2 C.F.R. 200 Subpart F (Audit Requirements), as revised, and required by Part I (in correspondence accompanying the audit report, indicate the date that the Subrecipient received the audit report); copies of the reporting package described in Section .512(c), 2 C.F.R. 200 Subpart F (Audit Requirements), as revised, and any management letters issued by the auditor; copies of reports required by Part II of this Exhibit must be sent to Commerce at the addresses listed in paragraph three (3) below.
3. Copies of financial reporting packages required by PART II of this Agreement shall be submitted by or on behalf of the Subrecipient directly to each of the following:
 - A. Commerce at the following address:
Electronic copies: Audit@commerce.fl.gov
 - B. The Auditor General's Office at the following address:

Auditor General
Local Government Audits/342
Claude Pepper Building, Room 401
111 West Madison Street
Tallahassee, FL 32399-1450

Email Address: flaudgen_localgovt@aud.state.fl.us
4. Any reports, management letter, or other information required to be submitted to Commerce pursuant to this Agreement shall be submitted timely in accordance with 2 C.F.R. part 200 subpart F, section 215.97 F.S., and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.
5. Subrecipients and Sub-subrecipients, when submitting financial reporting packages to Commerce for audits done in accordance with Chapter 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, should indicate the date that the reporting package was delivered to the Subrecipient/Sub-subrecipient in correspondence accompanying the reporting package.

PART V: RECORD RETENTION

The Subrecipient shall retain sufficient records demonstrating its compliance with the terms of this Agreement for a period of six (6) years from the date the audit report is issued, or five (5) state fiscal years after all reporting requirements are satisfied and final payments have been received, or for a period of three (3) years from the date that Commerce closes out the CDBG program year(s) from which the funds were awarded by the U.S. Department of Housing and Urban Development, whichever period is longer, and shall allow Commerce, or its designee, the Chief Financial Officer (CFO), or Auditor General access to such records upon request. In addition, if any litigation, claim, negotiation, audit, or other action involving the records has been started prior to the expiration of the controlling period as identified above, the records shall be retained until completion of the action and resolution of all issues which arise from it, or until the end of the controlling period as identified above, whichever is longer. The Subrecipient shall ensure that audit working papers are made available to Commerce, or its designee, CFO, or Auditor General upon request for a period of six (6) years from the date the audit report is issued, unless extended in writing by Commerce.

Remainder of Page Intentionally Left Blank

Attachment J - Audit Compliance Certification

<p>Email a copy of this form within 60 days of the end of each fiscal year in which this subgrant was open to audit@commerce.fl.gov.</p>	
<p>Subrecipient:</p>	
<p>FEIN:</p>	<p>Subrecipient's Fiscal Year:</p>
<p>Contact Name:</p>	<p>Contact's Phone:</p>
<p>Contact's Email:</p>	
<p>1. Did the Subrecipient expend state financial assistance, during its fiscal year, that it received under any agreement (e.g., contract, grant, memorandum of agreement, memorandum of understanding, economic incentive award agreement, etc.) between the Subrecipient and the Florida Department of Commerce (Commerce)? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If the above answer is yes, answer the following before proceeding to item 2.</p> <p>Did the Subrecipient expend \$750,000 or more of state financial assistance (from Commerce and all other sources of state financial assistance combined) during its fiscal year? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, the Subrecipient certifies that it will timely comply with all applicable State single or project-specific audit requirements of section 215.97, Florida Statutes, and the applicable rules of the Department of Financial Services and the Auditor General.</p>	
<p>2. Did the Subrecipient expend federal awards during its fiscal year that it received under any agreement (e.g., contract, grant, memorandum of agreement, memorandum of understanding, economic incentive award agreement, etc.) between the Subrecipient and Commerce? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If the above answer is yes, also answer the following before proceeding to execution of this certification:</p> <p>Did the Subrecipient expend \$1,000,000 or more in federal awards (from Commerce and all other sources of federal awards combined) during its fiscal year? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, the Subrecipient certifies that it will timely comply with all applicable single or program-specific audit requirements of 2 C.F.R. part 200, subpart F, as revised.</p>	
<p>By signing below, I certify, on behalf of the Subrecipient, that the above representations for items 1 and 2 are true and correct.</p>	
<p> </p>	
<p>Signature of Authorized Representative</p>	<p>Date</p>
<p>Printed Name of Authorized Representative</p>	<p>Title of Authorized Representative</p>