

PROCEDURE

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, 04/16/24, 11/17/25	
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. Family Partnerships of Central Florida (FPOCF) issues 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 FPOCF funding source.

Pre-Award Process:

- A. Pre-Awards notices are issued within 90 days of the beginning of each fiscal year and whenever a new contract is awarded throughout the fiscal year. Any new contracts executed during the year need to be determined for subrecipient or vendor status as outlined in PR-902. Pre-Award notices 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 Director of Contracts and Compliance provide the CFO or designee the most current contract listing of all contracts to be administered throughout 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 do not receive pre-award notices.
- C. To ensure that all necessary pre-award notices are completed, all relevant contract information is 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 and 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 is 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 President and 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 FPOCF cover letter template word document that is created, and the Contract Funding Report generated 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 President and CEO in the absence of the CFO for approval.
- I. After the CFO or designee appointed by the President and CEO in the absence of the CFO approves, the documentation is forwarded to the Director of Contracts and Compliance for final approval. Once approved, the Director of Contracts and Compliance sign the cover letter and returns it to the accountant or designee.
- J. The accountant or designee makes 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" are 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" are provided to the Director of Contracts and Compliance for their contract file. The accountant or designee stores 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 are 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 is 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.

A designated Finance Department team member generates the AP Transaction Reports from the Financial Software Platform for every vendor that has a subrecipient contract. The AP Transaction Reports displays all payments made to the vendor throughout the fiscal year. These reports are generated in PDF and CSV (Comma Separated Value) formats. These reports are saved to the appropriate folder.

- B. Once all AP Transaction reports have been generated, the accountant or designee uses 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 are included in post award notices.
 1. Certain vendors with multiple vendor IDs 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 are reconciled to the Director of Contracts and Compliance 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 are reviewed by the Finance Department team member 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 have corrected sub-accounts. The journal entry adjustments would not be reflected in the AP Transaction Reports due to these transactions being entered through the Accounts Payable module of the Financial Software Platform.
- D. Once all AP Transaction Calculation spreadsheets have been approved by the Finance Department team member, all relevant contract information is 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 and 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 Finance Department team member reviews input accuracy. The CFO or designee appointed by the President and 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 "FPOCF 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 is automatically calculated. This information is derived from the post award compilation spreadsheet. The accountant or designee completes a PAN calculator for each subrecipient contract. These entries are reviewed by the Finance Department team member and approved by the CFO or designee appointed by the President and CEO in the absence of the CFO.
- G. Once all the PAN Calculators have been approved, the PAN Calculators are compiled into a spreadsheet titled "FY xxxx Provider Summary of Post Award Notices." This information is reviewed by the Finance Department team member and approved by the CFO or designee appointed by the President and CEO in the absence of the CFO.
- H. **Note:** it may be necessary to reclassify contract payments based on the "FY xxxx Provider Summary of Post Award Notices" spreadsheet due to funding source category dollars in excess of FPOCF's Final Post Award Notice from DCF. For example, FPOCF cannot pay out more contract funds to its subrecipients than received for a federal or state award from DCF. The Final Post Award Notice from DCF is used to create a template post award notice for FPOCF to generate their Post Award Notices to its subrecipients. The generation of the post award notices to FPOCF's subrecipients is a manual process.
- I. The Finance Department team member completes a "Post Award Notice of Federal Awards and State Financial Assistance" for each contract using the template created.
- J. The "Post Award Notice of Federal Awards and State Financial Assistance" along with the FPOCF cover letter word document that is created for each subrecipient is saved to the appropriate folder.
- L. All post award notices for every contract as well as the accompanying cover letters are reviewed by the Finance Department team member and approved by the CFO or designee appointed by the President and CEO in the absence of the CFO.
- M. After the CFO or designee appointed by the President and CEO in the absence of the CFO's final approval, the post award notices and cover letters are submitted to the Director of Contracts and Compliance for signature and approval.

The Finance Department team member makes 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" are 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" are provided to the Director of Contracts and Compliance for the contract file. The Finance Department team member files 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 are 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 designated Finance Department team member completes 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 designated Finance Department team member creates 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 is included in the

BY DIRECTION OF THE PRESIDENT AND CHIEF
EXECUTIVE OFFICER:



PHILIP J. SCARPELLI
President and Chief Executive Officer
Family Partnerships of Central Florida

APPROVAL DATE: 12/10/2025