

PROPOSED

RESOLUTION NO. 2019-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA, PERTAINING TO THE HUMAN SERVICES DEPARTMENT'S APPROPRIATIONS, FUNDING, AND FINANCIAL STATEMENTS REQUIREMENTS FOR SERVICE PROVIDERS; AMENDING SECTION 23.7 AND DELETING SECTION 23.9 OF THE BROWARD COUNTY ADMINISTRATIVE CODE ("ADMINISTRATIVE CODE"); AND PROVIDING FOR SEVERABILITY, INCLUSION IN THE ADMINISTRATIVE CODE, AND AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Broward County, Florida, desires to amend Section 23.7 of the Broward County Administrative Code, pertaining to the Human Services Department's appropriations and funding, and to delete Section 23.9, pertaining to financial statements requirements, NOW, THEREFORE,

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA:

Section 1. Section 23.7 of the Broward County Administrative Code is hereby amended to read as follows:

23.7. Appropriations and Funding.

...

b. Subsequent to the Board's adoption of the resolution ~~by the Board~~, each Organization accepting funding shall enter into a contract with Broward County, the form of which has been reviewed ~~and approved~~ by the Office of the County Attorney and

1 approved by the Board ~~setting forth terms and conditions.~~ Funding and shell contract
2 approval of the shell contract shall be done through this resolution, which shall contain:

3 . . .

4 7. ~~The County Administrator is authorized to execute any Amendments to~~
5 ~~contracts whereby the authority to the County Administrator to execute such~~
6 ~~has been provided for through the original approval process by way of a~~
7 ~~Resolution or a Contract previously approved by the Board.~~

8 . . .

9
10 Section 2. Section 23.9 of the Broward County Administrative Code is hereby
11 deleted in its entirety:

12 **23.9. Financial statements requirements Reserved.**

13 ~~Awards of less than twenty-five thousand dollars (\$25,000). Except as otherwise~~
14 ~~provided by law and/or the provisions of any applicable contract(s) with the State of~~
15 ~~Florida, the federal government or any other Organizations granting funds to the County~~
16 ~~for the provision of applicable services. awards of less than Twenty-five Thousand Dollars~~
17 ~~(\$25,000) may be used to assist an Organization in paying recurring operating expenses~~
18 ~~associated with the routine operation and maintenance of a facility, such as utilities and~~
19 ~~telephones, on a monthly basis, provided that individual invoices setting forth such costs~~
20 ~~are properly submitted to the County and approved for payment by the County.~~

21 a. ~~Financial Statements:~~

22 1. ~~Application for Funding~~

23 (a) ~~Except as otherwise provided by law and/or the provisions of any~~
24 ~~applicable contract(s) with the State of Florida, the federal~~

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1 government or any other Organizations granting funds to the County
2 for the provision of applicable services, in lieu of audited financial
3 statements, applicants/Organizations requesting less than Twenty-
4 five Thousand Dollars (\$25,000) must submit:

5 (1) The Organization's Federal Reporting Form #990 for the two
6 (2) years immediately preceding the Application,
7 accompanied by a signed statement from the Organization's
8 Board of Directors/President certifying that submission of
9 Federal Reporting Form #990 was timely and correctly filed
10 and accepted by the Internal Revenue Service.

11 (2) If the Organization is exempt from filing Federal Form 990, the
12 Application must so state in separate letter to be included in
13 the Application and must file the financial statements
14 referenced in (3) below.

15 (3) The applicant must submit financial statements that may be
16 produced by the Organization for a minimum of two (2) years
17 immediately preceding the Application, depending on
18 Organization's history. At a minimum, the financial statements
19 must include a Statement of Revenue, Expenses, and
20 Changes in Fund Balances, Statement of Functional
21 Expenses, and Balance Sheet. These financial statements
22 must contain a signed statement by the Organization's
23 Executive Director/President and the Chief Financial Officer
24

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1 that the financial statements accurately reflect/project the
2 financial condition of the Organization.

3 (b) ~~Except as otherwise provided by law and/or the provisions of any~~
4 ~~applicable contract(s) with the State of Florida, the federal~~
5 ~~government or any other Organizations granting funds to the County~~
6 ~~for the provision of applicable services, Applicants/Organizations~~
7 ~~requesting funding of Twenty-five Thousand Dollars (\$25,000) or~~
8 ~~more must submit a copy of the Organization's most recent audited~~
9 ~~financial statements with accompanying management letter, if any,~~
10 ~~to be included in each original and complete copy of the Application~~
11 ~~submitted.~~

12 2. ~~Contract Execution: Except as otherwise provided by law and/or the~~
13 ~~provisions of any applicable contract(s) with the state of Florida, the federal~~
14 ~~government or any other Organizations granting funds to the County for the~~
15 ~~provision of applicable services, the following shall apply:~~

16 (a) ~~In order to obtain execution of an agreement,~~
17 ~~recipients/Organizations of awards of less than Twenty-five~~
18 ~~Thousand Dollars (\$25,000) in any one (1) County fiscal year are~~
19 ~~required to submit financial statements signed in accordance with~~
20 ~~1.(a)(3) above.~~

21 (b) ~~In order to obtain execution of an agreement,~~
22 ~~recipients/Organizations of awards of Twenty-five Thousand Dollars~~
23 ~~(\$25,000) or more in any one (1) County fiscal year are required to~~
24 ~~submit the Organization's most recent audited financial statements~~

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1 with accompanying management letter, if any to be included in each
2 copy of the Application submitted.

3 ~~3. Contract Compliance: Except as otherwise provided by law and/or the~~
4 ~~provisions of any applicable contract(s) with the State of Florida, the federal~~
5 ~~government or any other Organizations granting funds to the County for the~~
6 ~~provision of applicable services, the following shall apply:~~

7 (a) ~~Recipients/Organizations of awards of less than Twenty-five~~
8 ~~Thousand (\$25,000) in any one (1) County fiscal year must file with~~
9 ~~County the financial statements referenced above within thirty (30)~~
10 ~~days after the expiration of an agreement.~~

11 (b) ~~Recipients/Organizations of awards of Twenty-five Thousand~~
12 ~~25,000) Dollars or more in any one (1) County fiscal year must submit~~
13 ~~annual audited financial statements with accompanying~~
14 ~~management letter, if any, within one hundred twenty (120) days of~~
15 ~~the expiration of an agreement, pursuant to the terms stated in the~~
16 ~~executed agreement.~~

17 ~~4. Except as otherwise provided by law and/or the provisions of any applicable~~
18 ~~contract(s) with the State of Florida, the federal government or any other~~
19 ~~Organizations granting funds to the County for the provision of applicable~~
20 ~~services, the Recipients/Organizations may not use County funds to~~
21 ~~purchase services resulting in audited financial statements.~~

22 ~~5. Except as otherwise provided by law and/or the provisions of any applicable~~
23 ~~contract(s) with the State of Florida, the federal government or any other~~
24 ~~Organizations granting funds to the County for the provision of applicable~~

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1 ~~services. the financial statements described above, if applicable, shall~~
2 ~~include a statement as to whether any funds, including interest earned on~~
3 ~~such funds, are due back to the County; and a statement that the funds~~
4 ~~received have been expended in accordance with the executed agreement.~~

5
6 Section 3. Severability.

7 If any portion of this Administrative Code Resolution is determined by any court to
8 be invalid, the invalid portion will be stricken, and such striking will not affect the validity
9 of the remainder of this Administrative Code Resolution. If any court determines that this
10 Administrative Code Resolution, in whole or in part, cannot be legally applied to any
11 individual, group, entity, property, or circumstance, such determination will not affect the
12 applicability of this Administrative Code Resolution to any other individual, group, entity,
13 property, or circumstance.

14
15 Section 4. Inclusion in the Broward County Administrative Code.

16 It is the intention of the Board of County Commissioners that the provisions of this
17 Administrative Code Resolution become part of the Broward County Administrative Code
18 as of the effective date. The sections of this Administrative Code Resolution may be
19 renumbered or relettered and the word "resolution" may be changed to "section," "article,"
20 or such other appropriate word or phrase to the extent necessary in order to accomplish
21 such intention.

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