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<b>Series:</b>	<b>Procurement</b>	<b>COA: FIN 7.04, RPM2.01(d), ETH 2 CFOP: NA</b>
<b>Procedure Name:</b>	<b>Subrecipient and Vendor Determination</b>	
<b>Procedure Number:</b>	<b>PR-902</b>	
<b>Revision #/Date:</b>	<b>(2) 4/1/11</b>	
<b>Effective Date:</b>	<b>12/15/2008</b>	
<b>Applicable to:</b>	<b>All BFP Staff and Contractors</b>	

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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

OMB Circular: A-133

Department of Children & Families Contract

Florida Statutes: 29CFR99.210

**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. Have their performance measured against whether the objectives of the Federal program are met.
2. Have responsibility for adherence to applicable Federal program compliance requirements.
3. Use Federal funds to carry out a program of BFP as compared to providing goods or services for a program of the Federal and/or State.

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:



Dr. PATRICIA NELLIUS  
Chief Executive Officer  
Brevard Family Partnership

APPROVAL DATE: 5/3/11

### 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	<i>If any statement is checked YES, then the contractor is determined to be a subrecipient.</i>
<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 adherence to applicable Federal program compliance requirements.
<input type="checkbox"/>	<input type="checkbox"/>	Use Federal funds to carry out a program of BFP as compared to providing goods or services for a program of the Federal and/or State.