

**Effective July 1, 2024**

**CHIEF FINANCIAL OFFICER MEMORANDUM NO. 05**

**SUBJECT: DOCUMENTATION REQUIREMENTS FOR MONITORING CONTRACTOR AND PROVIDER PERFORMANCE**

Section (s.) 287.057(15)(b) and s. 215.971(2)(b), Florida Statutes, requires the Chief Financial Officer establish and disseminate uniform procedures to ensure that services have been rendered in accordance with the terms of the contract and or grant.

**Contract Management**

The contract manager's file must contain all documentation that is required by this memorandum and the contract. The contract file must also document the contract manager's activities to verify that the deliverables were received and complied with criteria established in the contract. The monitoring activities provided by the contract manager must be adequate to provide reasonable assurance that deliverables have been provided as required by the contract.

**Grant Management**

The grant manager's file must contain all documentation that is required by this memorandum and the grant. The grant file must also document the grant manager's activities to verify that the deliverables were received and complied with criteria established in the grant. The monitoring activities provided by the grant manager must be adequate to provide reasonable assurance that deliverables have been provided as required by the grant.

The agency must have a formal contract and grant monitoring process which includes the following components:

- An Annual Risk Assessment encompassing a review of all contracts and/or grants
- An Annual Monitoring Plan determining the contracts and/or grants the agency plans to monitor that fiscal year
- Monitoring Procedures and Criteria
- Evidence to support conclusions reached during its monitoring process
- Corrective Action Plan (if required)
- Follow-up on Corrective Action (if required)

Invoices submitted by a contractor or provider to an agency for payment processing must clearly identify at a minimum:

- The dates of services
- A description of the specific contract or grant deliverables provided during the invoice period.
- The quantity provided
- The payment amount specified in the contract or grant for the completion of the deliverable(s) provided

Cost reimbursement invoices must reflect the expenditures incurred by expenditure category. Required information may be submitted on the invoice or in a report format along with any other information required by the terms of the contract or grant. Written certification, from the contract and/or grant manager, that services were performed in accordance with the contract or grant terms must be provided to the Bureau of Auditing when submitting the request for payment.

Questions regarding this memorandum may be addressed to Bureau of Auditing at 850-413-5512.