

Effective July 1, 2021

CHIEF FINANCIAL OFFICER MEMORANDUM NO. 05

SUBJECT: CONTRACT MONITORING AND DOCUMENTING CONTRACTOR PERFORMANCE

Section 287.057(14), Florida Statutes (F.S.), requires the Chief Financial Officer establish and disseminate uniform procedures to ensure that contractual services have been rendered in accordance with the contract terms.

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

If, due to a large number of agreements managed by contract managers, and the agency conducts periodic monitoring of agreements to validate a provider's performance, the agency must have a formal contract monitoring process which includes the following components:

- Risk Assessment
- Monitoring Plan
- 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)

Contractual service invoices submitted by a provider to an agency for payment processing must clearly identify, at a minimum, the dates of services, a description of the specific contract deliverables provided during the invoice period and the quantity provided, and the payment amount specified in the agreement 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 agreement. Written certification, from the contract manager, that services were performed in accordance with the contract 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.