The Compliance Unit works in partnership with Subrecipients by offering support to ensure Subrecipients become and remain compliant with all Public Assistance program requirements. Assistance includes fiscal and programmatic monitoring, policy development assistance, and program specific training.

Subrecipient Monitoring

As required by 2 CFR § 200.331, the Compliance Unit monitors Subrecipients of Public Assistance funds using a risk-based approach to ensure Subrecipients comply with all financial, administrative, and programmatic requirements.

Monitoring activities include the following, and may be accomplished remotely or at the Subrecipient’s location:

- Reviewing policies and procedures;
- Reviewing quarterly performance reports;
- Reviewing annual Federal Single Audits;
- Providing technical assistance through training and day to day communications; and
- Supplementing the Recovery Bureau’s Grants Management Team in their reimbursement process.

Did You Know?

- Monitoring is not a one-time event, but an ongoing process.
- Risk Assessment results generally do not affect the reimbursement process.
- Subrecipients who pose a higher risk receive more in-depth monitoring and programmatic training.
Risk Assessment

The Compliance Unit conducts Subrecipient risk assessments to determine the type and level of Subrecipient monitoring that will be performed.

The factors used to determine Subrecipient’s risk levels include the following:

- Type of entity;
- Experience with the PA program;
- Audit history;
- Project tracking; and
- Policies and procedures.

### Risk Category

<table>
<thead>
<tr>
<th>Risk Category</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Low</td>
<td>Risk of noncompliance with PA program requirements is minimal. Limited assistance navigating the program is needed.</td>
</tr>
<tr>
<td>Moderate</td>
<td>Noncompliance with PA program requirements could occur. Additional monitoring and training may be needed.</td>
</tr>
<tr>
<td>High</td>
<td>Potential noncompliance with the PA program requirements. Additional monitoring and training will be mandatory.</td>
</tr>
</tbody>
</table>

### Single Audits

Subrecipients expending $750,000 or more in Federal awards (from all sources) within a fiscal year are required to have an audit in accordance with 2 CFR § 200 Subpart F.

Subrecipients are required to inform the Florida Division of Emergency Management if they are subject to a Federal Single Audit.

The Compliance Unit ensures all reports are reviewed. FDEM management decision letters will be issued as necessary and may include additional requirements and trainings to address audit findings.

For questions, contact the Compliance Unit at FDEM-PA-Compliance@em.myflorida.com

**References:**

2 CFR 200 Subpart F
Audit Requirements
https://www.ecfr.gov/cgi-bin/text-idx?SID=a2be18b439e811e81e89d9e91c838d8&n=2:1.1.2.2.1.6&rgn=div6

2 CFR 200.331
Requirements for Pass Through Entities
https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=x-850e0439e811e81e89d9e91c838d8&n=2:1.1.2.2.1.6&rgn=div6

FAPPPG - April 2018
Public Assistance Program and Policy Guide
https://www.fema.gov/el/media-library/assets/documents/111781

Report Fraud, Waste, Abuse, or Misconduct,
FDEM OIG Fraud Hotline: 1-850-815-4151
FDEM OIG Complaint Email: Complaint@EM.MyFlorida.com
Whistle-Blower’s Hotline: 1-850-922-1060