




Policy and Procedures

<u>DEPARTMENT NAME:</u> Utilization Management / Contracts		
<u>SUBJECT:</u> Contract Monitoring	<u>POLICY NUMBER:</u> CON-002	
<u>APPROVAL:</u> 	<u>EFFECTIVE DATE:</u> 11-3-2020	<u>REPLACES :</u> CFOP 75-8 CON-002, September 24, 2018

I. Purpose: This operating procedure describes policy and furnishes the procedures to ensure that the Children’s Network of Southwest Florida, through its monitoring process, protects the funds it receives and disburses, derives the maximum return of services from those funds, and is in compliance with applicable state and federal laws, rules, and regulations governing contracts for services.

II. Contact: Utilization Management Director

III. Review History: This policy updates CON-002 previously approved on 4/5/06, 12/10/09, 12/2/11, May 2013, 8/23/13, 4/12/17, 9/5/17 and 9/24/2018.

IV. Persons Affected: Lead agency staff and contracted providers.

V. Policy: The Children’s Network of Southwest Florida (CNSWFL) utilizes its financial resources to the fullest extent possible to support the mission of safety, permanence and well being for the families that it serves. Proper application of the provisions of the Contract Monitoring System will aid in accomplishing this objective and ensure compliance with applicable contract requirements. Every contract issued by the Children’s Network of Southwest Florida for services to children and their families shall be monitored. The frequency and intensity of the monitoring is based upon the risk CNSWFL assumes in its contract(s).

VI. Rationale: Contract monitoring promotes accountability and ensures services provided are in compliance with contract requirements and effective in meeting the needs of children and families served.

VII. Reference: Contract HJ300 between The Children’s Network of Southwest Florida and the Florida Department of Children and Families; CFOP 75-8: Community Based Care Subcontracting Guidelines 10/26/2012; Federal Regulation 2 CFR Part 200.

VIII. Definitions:

Accreditation- Recognition issued by a national accrediting organization to behavioral healthcare and human service providers for their compliance with the established evaluation criteria for service quality. Commonly known accrediting organizations include the Rehabilitation Accreditation Commission (CARF), the Joint Commission on Accreditation of Healthcare

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Organizations (JCAHO), and the Council on Accreditation (COA).

Administrative monitoring- Review that assures the provider's administrative systems are adequate to manage the contract funds. This includes a review of the provider's basic accounting records along with the provider's financial policies and procedures.

Attachment I- The unique, program-specific part of the contract that contains the statement of work for each provider. Required sections are services to be provided, manner of service provision, method of payment, and special provisions.

Audit Trail- Written evidence of a transaction from initiation to finalization including supporting documentation to justify each transaction.

Breach of contract- A condition that results from failure of parties to a contract to abide by all material terms or conditions of the contract. A breach may be indicated by one or more findings contained in a final contract monitoring report by the contract holder or other recognized agency monitoring report or breach of obligation, performance, or time constraints by the contractor in regard to the terms and conditions of the contract. Breach is a sufficient condition for contract termination but not automatic grounds.

Budget- A plan that outlines expected revenues and expenditures.

Compliance- The fulfillment of the terms and conditions of the contract in accordance with the contract holder's policies, rules and regulations, specification, standard or law.

Confidence interval- The range of error a sampler is willing to tolerate in a representative sample drawn from a population of records. Expressed as a percentage, usually as plus or minus as in $\pm 5\%$.

Confidence level- The possibility that the sample findings are within the certainty specified. For example, the 95% confidence level indicates that the sampler can be confident 95 of 100 times that the sample findings represent what would have been found in the whole population

Confidentiality- All materials obtained and compiled by the contract monitors are classified and not discussed with anyone except the contract monitor's supervisor during the period of contract monitoring. After the final report has been submitted, records which are restricted, such as client identification or other information deemed confidential by federal or state laws shall remain confidential; other working papers are public record.

Contract manager- A Children's Network of Southwest Florida's employee responsible for enforcing the performance of contract terms and conditions. The contract manager is the Children's Network of Southwest Florida's primary point of contact through which all contracting information flows between the Children's Network of Southwest Florida and the provider.

Contract compliance monitoring- This aspect of monitoring looks at required reports, personnel

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files, special provisions and any other contract requirements that have not been covered in either programmatic or administrative monitoring.

Contract monitor- A Children's Network of Southwest Florida's employee responsible for acquiring and reporting information necessary to evaluate whether the provider is in compliance with the terms and conditions of the contract.

Corrective action plan- Document prepared by the provider and approved by the Children's Network of Southwest Florida, the mutually agreed-upon plan by which corrective action will be accomplished.

Corrective actions- Acts of remediation the provider is required to make in response to the Children's Network of Southwest Florida's findings of unacceptable performance, nonperformance or noncompliance with the terms and conditions of a contract.

Department- Florida Department of Children and Families, unless otherwise stated.

Final report- The contract monitoring report and transmittal letter submitted to the provider detailing the results of the contract monitoring review and specifying any required corrective actions.

Findings- Conclusions and observations derived from the contract monitoring process that identifies the results, including non compliance with specific terms and conditions of the contract which relate to the provider's service delivery, operations and financial stability. A finding requires a recommendation for corrective action.

Florida Safe Families Network (FSFN)-: The state automated child welfare information system which is the official electronic file of record for each child/family receiving services.

Lead agency- In Circuit 20, Children's Network of Southwest Florida, LLC. (CNSWFL), a not for profit community-based care provider responsible for the provision of support and services for eligible children and families through the coordination, integration and management of a local system of supports and services for eligible children and their families

Licensing: As defined by subsection 120.52(10), F.S., the issuance, denial, renewal, revocation, suspension, annulment, withdrawal, or amendment of license or imposition of terms for the exercise of a license.

Licensing agency- As defined by subsection 435.02 (3), F.S., any state or county agency which grants licenses or registration permitting the operation of an employer or is itself an employer. When there is no state licensing agency or the county licensing agency chooses not to conduct employment screening, "licensing agency" means the Department of Children and Families.

Major errors- Contractual performance discrepancies that indicate the interruption of service delivery and/or the receipt of public funds for program services not delivered. These discrepancies require a corrective action plan or penalties.

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Monitoring levels- The intensity and frequency of administrative compliance reviews (low, medium or high) assigned to each provider according to the amount of risk assumed by the Children's Network of Southwest Florida with each contract.

Monitoring plan- The activities to be conducted and instruments to be used for each contract monitoring. Also referred to as a work plan.

National standards- Criteria established by national accrediting organizations, (i.e., the Council on Accreditation, the Rehabilitation Accreditation Commission, the Joint Commission on Accreditation of Healthcare Organizations, the National Committee for Quality Assurance and the Utilization Review Accreditation Commission) to evaluate organizational and service delivery quality.

Performance specifications- The section in the Attachment I that specifies the Children's Network of Southwest Florida's approved performance standards, definitions of performance measurement terms, and information about evaluating each performance measure.

Performance standards- Quantitative statements that specify the level of accomplishment of an outcome or output measure contained in the Attachment I of the contract.

Personnel review- The evaluation and validation of the contractor's staff which are funded in whole or in part by the Children's Network of Southwest Florida (i.e., position descriptions, salaries, benefits, and daily time and attendance records to ensure accuracy of time charges if positions are cost allocated, level 2 screening documentation).

Policies and procedures- The provider's written internal and external processes used to ensure program compliance.

Population- The aggregate of all cases that conform to a designated set of specifications.

Primary point of contact- For the Children's Network of Southwest Florida, the primary point of contact is the contract manager who is responsible for enforcing the performance of the contract terms and conditions and serving as liaison with the provider. The provider's primary point of contact is the employee delegated to serve as the provider's representative and liaison to the Children's Network of Southwest Florida.

Programmatic contract monitoring- The review, evaluation and validation of the provider's actual program performance against the specific program goals and expected outcomes required by the contract.

Quality Management- A process by which the Children's Network of Southwest Florida reviews the effectiveness and the quality of its service provisions and deliverables in order to meet the needs of its clients.

Ratios- Measurement tools to evaluate and validate a provider's financial performance.

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Reference and cross reference- The use of an index to track all work papers developed or obtained during contract monitoring.

Risk assessment- The systematic method used for determining the frequency and intensity of contract monitoring by assigning pre-established criteria to each contract or provider.

Sampling- Selection and evaluation of a limited number of records to validate the provider's compliance with the terms and conditions of the contract.

Self-Evaluation- A required administrative contract monitoring instrument that must be completed by the provider and returned to the Children's Network of Southwest Florida for evaluation of internal control aspects of the provider operation.

Subcontract- A written contract between the provider and another entity to deliver program services. The subcontract must contain all required terms and conditions of the original contract. Prior approval must be obtained from the Children's Network of Southwest Florida for the use of subcontractors in performing services under the contract.

Team Meeting- A periodic meeting that includes the provider and various CNSWFL staff to discuss service provision and provider performance. The frequency of the team meetings is decided by the U.M. Director or designee based upon the type of service, the level or risk, previous performance, and the provider's history with the agency.

Terms and conditions of contract- Administrative and programmatic requirements that are mandated for the signers of a mutual agreement.

Unallowable expenditures- Expenses that are not included in the contractual agreement and, therefore, are deemed inappropriate for payment.

Unqualified audit opinion- Provides reasonable assurance that the financial statements of an entity present fairly the financial position, results of operations, and cash flows in conformity with generally accepted accounting principles.

Unscheduled visits- On-site visits which may be conducted by the Children's Network of Southwest Florida staff that are not pre-arranged with the provider.

Weight- The value applied to each factor used in the risk assessment instrument.

Work papers- The major reference materials used to document the contract monitor's review and also used to enable other appropriate parties to see the evidence that supports the contract monitor's conclusions and determinations.

IV. Procedures

A. The Children's Network incorporates a variety of activities to provide continuous oversight to provider's service delivery, determined by the nature of the service and the

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level of risk. These activities may include:

1. On-Site formal monitoring
2. Desk Reviews
3. Team Meetings
4. Case Management Organization Director's Meetings
5. Unscheduled site visits
6. Client Interviews
7. Quality Assurance reviews in compliance with the Regional Quality Assurance Model Guidelines
8. Special file reviews
9. Monthly expenditure analysis
10. Monthly / quarterly programmatic reports
11. Incident Reports analysis
12. Review monitoring / licensing reports conducted by outside entities

B. Types of monitoring

1. Administrative/Fiscal

a. This review ensures that the provider has administrative systems in place adequate to manage funds. It includes a review of the provider's basic accounting records along with the provider's financial policies and procedures.

b. To ensure programmatic financial integrity is maintained, these items may be considered:

- i. Accuracy of payments
- ii. Compliance with the previous year's findings /recommendations and any corrective action imposed.
- iii. Correction of any previous deficiencies
- iv. Payroll tax returns and payroll register for administration and program personnel (US Form 941, Federal Quarterly Payroll Return and Unemployment Compensation Tax) with payment documentation, I-9 Forms and W-4 Forms.

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- v. The newest interim financial statements available to the sub-contractor's board of directors.
- vi. The chart of accounts
- vii. Current operating budget and expenditure report
- viii. Records of all sources of income (each fund that contributes to the provision of services and in-kind contribution/match documentation.)
- ix. Records and minutes of board and finance committee meetings
- x. The methodology for service allocation by programs and cost centers along with proper documentation of each service which can include service unit records, logs, reports and client files utilized for billing.
- xi. Copies of statements for agency-supplied employee credit cards
- xii. Current organizational chart
- xiii. US form 990 (Organization Exempt from Tax or Form 990-T (Business Organization Exempt from Income Tax) if applicable, timely filed.
- xiv. The monitor must be able to trace financial transactions from individual purchase orders, vouchers, receiving reports or invoices, journals, general ledger and the income statement to ensure proper interpretation and processing within the subcontracted organization.
- xv. When an independent audit has been performed in accordance with super circular 2 CFR Part 200, Chapter 215.97 (Florida's Single Audit Act) or with CNSWFL requirements, monitors may rely on the findings as to the provider's compliance with generally accepted accounting principles and of the adequacy of their internal control systems if the audit opinion is unqualified. The Chief Financial Officer may choose not to accept the audit and request the CNSWFL complete a detailed review of the provider's accounting system. If the audit has a qualified opinion, then the CNSWFL will complete an in-house review of the problem areas at a minimum.
- xvi. Follow all requirements of Federal Regulation 2 CFR 200.330, 2 CFR 200.331 and 2 CFR 200.332 including but not limited to:

All pass-through entities must

- Issue a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by §200.521 Management decision.

2 C.F.R. §200.521(d) Time requirements. The Federal awarding agency or pass-through entity responsible for issuing a management decision must do so within six months of acceptance of the audit report by the FAC [Federal Audit Clearinghouse].

- Verify that every subrecipient is audited as required by Subpart F-Audit Requirements of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal

year equaled or exceeded the threshold set forth in §200.501 Audit requirements.

c. Frequency of Administrative Monitoring.

- i.** The CNSWFL will ensure that risk is assessed annually for all subcontractors by using a matrix that weights specific factors and is approved by the management team
- ii.** The matrix will be reviewed annually and the weights shall be set prior to assessing the providers.
- iii.** Cut-off numbers for high, medium, and low-risk providers will be determined prior to the assessment
- iv.** If a provider has multiple contracts with the CNSWFL, then the highest level of risk for any contract will be assigned to all the provider's contracts.
- v.** Factors included in assessing risk:
 - a) Critical Service
 - b) Type of Provider
 - c) Type of Service
 - d) Number of Clients
 - e) Dollar value of contracts
 - f) Corrective Actions
 - g) Number of years in contract
 - h) Key Organizational Changes
- vi.** High risk providers will have a comprehensive administrative on-site monitoring minimally on an annual basis.
- vii.** Medium risk providers will have a comprehensive administrative on-site monitoring every two years. When on-site reviews are not completed, a minimum of a desk review will be completed.
- viii.** Low risk providers will receive an on-site comprehensive administrative on-site monitoring every three years. When on-site reviews are not completed, a minimum of a desk review will be completed.
- ix.** Follow Federal Regulation 2 CFR 200.331 requirements for pass-through entities including but not limited to the following:

All pass-through entities must-Evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in 2 CFR 200.331 paragraphs (d) and (e) of this section, which may include consideration of such factors as:

- (1) The subrecipient's prior experience with the same or similar subawards;

- (2) The results of previous audits including whether or not the subrecipient receives a Single Audit in accordance with Subpart F— Audit Requirements of this part, and the extent to which the same or similar subaward has been audited as a major program;
- (3) Whether the subrecipient has new personnel or new or substantially changed systems; and
- (4) The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).”

x. Follow Federal Regulation 2 CFR 200.207 Specific Conditions

d. Accredited Providers

If a provider is accredited by the Joint Commission on Accreditation of Healthcare Organizations, the Commission on Accreditation of Rehabilitation Facilities, or the Council on Accreditation of Children and Family Services, administrative monitoring will be limited to once every 3 years. Accredited agencies will be monitored as necessary with respect to:

- i.** Ensuring that services for which the agency is paying are being provided.
- ii.** Investigating complaints or suspected problems and monitoring the provider’s compliance with any resulting negotiated terms and conditions, including provisions relating to consent decrees that are unique to a specific service and are not statements of general applicability.
- iii.** Ensuring compliance with federal and state laws, federal regulations, or state rules if such monitoring does not duplicate the accrediting organization’s review pursuant to accreditation standards.

2. Programmatic

- a.** Programmatic monitoring ensures that the provider is delivering quality services in accordance with the terms and conditions of the contract.
- b.** A customized monitoring tool will be developed for each program. The review, at a minimum, will cover the following areas:
 - i.** The provider is delivering the authorized services
 - ii.** The provider is complying with all pertinent statutes, regulations or other requirements outlined in the contract.
 - iii.** The provider is delivering services to eligible clients
 - iv.** The provider is maintaining client records that are current, complete, and reflect specific provisions and restrictions in the contract.
 - v.** The provider is in compliance with performance measures.

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c. Minimally, a statistically valid sample of client files will be used. If serious issues are uncovered during the monitoring, a larger sample may be reviewed.

d. Frequency of the programmatic monitoring will be determined at the beginning of each contract year, based on results of previous monitoring, subsequent corrective actions, accreditation, incident reports, exit interviews, stakeholder feedback, results of any specialized reviews, performance measures, and overall risk presented to the lead agency. Normally on-site reviews will be completed, however in lieu of an on-site review; a desk review will be completed. A calendar will be published each year listing anticipated monitoring dates.

3. Quality Management Review-Case management organization file reviews will be completed to comply with DCF Quality Assurance Model Guidelines and federal requirements in the Child and Family Services Review.

4. At any time if there are serious concerns regarding a provider's ability to meet contractual requirements or other circumstances warrant increased oversight, additional monitoring activities can occur as needed, including unscheduled site visits.

5. Providers outside Circuit 20

The Children's Network may obtain copies of monitoring and/ or licensing reports for providers outside Circuit 20. As determined appropriate by the UM Director, Children's Network may participate in the on-site monitoring or request the monitoring team to review specific areas of concern.

C. Monitoring Implementation

1. Monitoring Team

a. The UM Director will determine the composition of the monitoring team and request assistance from the various departments of the lead agency as needed. The contract manager will generally be the team leader for monitoring unless the UM Director makes another selection.

b. Administrative monitoring will be completed by the Fiscal unit; programmatic monitoring is completed by the Contract Manager with other agency staff as needed: quality assurance reviews for the case management organizations are completed by the Quality Management Unit.

c. The monitoring team leader is responsible for the following:

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- i.** Scheduling the monitoring with the provider and sending a letter requesting required information prior to the monitoring.
 - ii.** Meeting with the monitoring team to go over any identified issues, distribute monitoring tools, and coordinating the review.
 - iii.** Scheduling entrance and exit interviews
 - iv.** Being the point of contact for the monitoring team and provider during the monitoring activities.
 - v.** Consolidating the team's findings and preparing the final monitoring report to issue to the provider with any necessary corrective action.
 - vi.** Reviewing, accepting, and monitoring corrective action as needed.
- d.** Team members will participate in pre-meetings, on-site monitoring and/or desk reviews, entrance and exit interviews, and any activities needed for the final report and any sanctions as requested by the team leader.
- e.** Conflicts of Interest
The Children's Network of Southwest Florida is sensitive to conflicts of interest that interfere with the exercise of professional discretion and impartial judgment.
- f.** Employee ethics
All Children's Network employees are required to follow company ethics rules. All employees must comply with all state, Federal, and administrative rules and regulations.

2. Pre Monitoring Activities

- a.** The team lead will send a letter to the provider announcing the date of the monitoring and requesting needed documentation.
- b.** The team lead will review the contract file and ensure that all applicable monitoring reports, licensing summaries and other documentation is in the file.
- c.** The monitoring team may meet to review prior reports and any current issues. They will review monitoring tools and determine roles and time lines

3. On-Site Activities

- a.** The monitoring team will meet with contractors' staff to go over the purpose, scope and activities planned for the review during the entrance interview.
- b.** Monitors may be reviewing a variety of files – client, human resources, financial, as deemed appropriate in the pre-monitoring activities. If

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falsification of records is uncovered, then it must be brought to the immediate attention of the Chief Operating Officer for appropriate action.

- c. Interviews with staff and/or clients may be conducted
- d. A tour of the facility may be requested
- e. The team will compile work papers as part of the monitoring. These papers are confidential during the review and must be secured daily. They are included as back-up in the Children's Network file once the monitoring is concluded.
- f. When the on-site review is completed, the monitoring team will review the preliminary results with the provider during the Exit Interview.

4. Monitoring Report and Follow-up

- a. Reviewers will document findings on their respective monitoring tools, sign and date copies of work papers, attach additional information as needed and submit to CNSWFL management staff for review.
- b. Within 30 days of the exit interview, the team leader will compile a final report taking into consideration whether the results of the sub recipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records. If the review shows non-compliance on the part of the sub-recipient, the reviewers shall consider taking enforcement action against noncompliant sub recipients as described in 2 CFR §200.338 "Remedies for noncompliance of this part and in program regulations". The report will be submitted to the provider with the monitoring tools and a request for any necessary corrective action.
- c. If required, a plan of corrective action will be requested and due from the provider within 30 days of receipt of the report.
- d. If the corrective action plan is accepted, the Children's Network will notify the subcontractor, copying the Quality Assurance or Fiscal unit regarding follow-up action. If corrections and updates are needed, the contractor will be notified and an updated corrective action will be requested.
- e. Once the plan is accepted, the Children's Network will follow-up to ensure progress is made.

5. Contract monitoring file

Monitoring files will be maintained, hard copy or electronic, according to

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published retention schedules, to include:

- a. Current year's results with backup documentation
- b. Current corrective action plan with backup documentation
- c. Any special reviews, analysis, meeting minutes, or other activities identified in paragraph VIII that relate to specific provider oversight.
- d. Completed Checklist to Determine Subrecipient or Contractor / Vendor / Consultant Classification (**Exhibit A**)

Exhibit A

Checklist to Determine Subrecipient or Contractor / Vendor / Consultant Classification

WHEN TO USE THIS FORM:

The Uniform Guidance effective December 26, 2014 implements new definitions of Contractor and Subrecipient determinations. Generally, the determination of the relationship with an external entity is verified through the institutional review of the proposal narrative, budget justification, and other related proposal documents, including a description of the work to be performed, as well as through discussions with key personnel prior to proposal submission. When the relationship remains unclear, this form may provide assistance in making an accurate determination, and provide documentation evidence of the decision making process for audit purposes.

DEFINITIONS FROM UNIFORM GUIDANCE (2 CFR, PART 200):

Subrecipient:

§200.93 Subrecipient means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.

Contractor (aka Vendor):

§200.23 Contractor means an entity that receives a contract as defined in §200.22 Contract.

§200.22 Contract means a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award.

INSTRUCTIONS:

Complete sections one and two of the checklist by marking all characteristics that apply to the outside entity. The section with the greatest number of marked characteristics indicates the likely type of relationship the entity will have with the University. On occasion, there may be exceptions to the type of relationship as indicated by the completed checklist. In these situations, the substance of the relationship should be given greater consideration than the form of agreement between CNSWFL and the outside entity. Bottom section should be used to provide documentation on the use of judgment in determining the proper relationship classification.

NAME OF OUTSIDE ENTITY:

SECTION 1 - SUBRECIPIENT

Description: *A subaward is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the subrecipient. Characteristics which support the classification of the non-Federal entity as a subrecipient include when the non-Federal entity:*

- 1. Determines who is eligible to receive what Federal assistance;
- 2. Has its performance measured in relation to whether objectives of a Federal program were met;
- 3. Has responsibility for programmatic decision making;
- 4. In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

Entities that include these characteristics are responsible for adherence to applicable Federal program requirements specified in the Federal award.

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SECTION 2 - CONTRACTOR / VENDOR / CONSULTANT

Description: *A contract is for the purpose of obtaining goods and services for the non-Federal entity's own use and creates a procurement relationship with the contractor. Characteristics indicative of a procurement relationship between the non-Federal entity and a contractor are when the non-Federal entity receiving the Federal funds:*

- 1. Provides the goods and services within normal business operations;
- 2. Provides similar goods or services to many different purchasers;
- 3. Normally operates in a competitive environment;
- 4. Provides goods or services that are ancillary to the operation of the Federal program.

Entities that include these characteristics are not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons

FINAL DETERMINATION:

SUBRECIPIENT

CONTRACTOR

OPTIONAL - SECTION 3 - USE OF JUDGMENT (use only when the determination cannot clearly be made using the above criteria) **Description:** *In determining whether an agreement between a pass-through entity and another non-Federal entity casts the latter as a subrecipient or a contractor, the substance of the relationship is more important than the form of the agreement. All of the characteristics listed above may not be present in all cases, and the pass-through entity must use judgment in classifying each agreement as a subaward or a procurement contract.*

Explanation of Use of Judgment Determination:

Prepared By: _____

Date: _____