Florida Department of Transportation

JEB BUSH
GOVERNOR

719 South Woodland Boulevard
DeLand, FL 32720-6834

DENVER J. STUTLER, JR.
SECRETARY

March 27, 2006

RECEIVED
MAR 29 2006
CITY OF LEESBURG
PUBLIC WORKS

Ms. Lora Bailey Hollingsworth, P.E.
City Engineer/Public Works Director
City of Leesburg
Post Office Box 490630
Leesburg, Florida 34749-0630

Dear Ms. Hollingsworth:

SUBJECT: SUPPLEMENTAL LOCAL AGENCY PROGRAM (LAP) AGREEMENTS
Tav-Lee Trail, Phase 2 PD&E Study (FPN 415431-1-A8-01)
Leesburg-Wildwood Trail PD&E Study (FPN 417600-1-28-01)

The enclosed Supplemental LAP Agreements reflect the following changes to the original LAP Agreements as required by the Inspector General's Office:

1. Adds the Dun and Bradstreet Data Universal Numbering System (DUNS) number (80-939-7102).

2. Amends the Single Audit Language in Section **5.04 Audit Reports** of the original Agreement.

Please execute the four copies of each set of enclosed Supplemental LAP Agreements for the projects listed above by original signature and return all copies of each set of Supplemental Agreements to me. Also please include one originally signed or notarized copy of the enclosed Resolution adopting all the Supplemental Agreements.

When the Supplemental LAP Agreements are fully executed by all parties, one fully executed copy of each Supplemental Agreement will be returned to you. If you have any questions, please give me a call (386-943-5444).

Sincerely,

Marianne B. Takacs

Marianne B. Takacs
Special Projects Analyst

enclosures
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RESOLUTION

WHEREAS, the State of Florida Department of Transportation and the City of Leesburg desire to facilitate the Tav-Lee Trail, Phase 2 PD&E Study and the Leesburg-Wildwood Trail PD&E Study and,

WHEREAS, the State of Florida Department of Transportation has requested the City of Leesburg to execute and deliver to the State of Florida Department of Transportation the Supplemental Local Agency Program Agreements for the aforementioned projects, FPNs 415431-1-A8-01 and 417600-1-28-01.

NOW, THEREFORE, BE IT RESOLVED by the Board of the City of Leesburg Commissioners that _____ is
(Name and/or Title)
hereby authorized to make, execute, and deliver to the State of Florida Department of Transportation the Supplemental Local Agency Program Agreements for the aforementioned projects.

DONE AND RESOLVED this _____ day of _____, 2006.

BOARD OF _____ COMMISSIONERS OF _____, FL

ATTEST:

_____	_____
(Chairperson)	(County Clerk)
_____	_____
(Date)	(Date)

(Affix County or City Seal)

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SUPPLEMENT NO. 1	STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION	FPN 415431-1-A8(28)-01
DUNS NO. 80-939-7102	**SUPPLEMENTAL LOCAL AGENCY PROGRAM AGREEMENT**	CONTRACT NO. AO 561

PROJECT DESCRIPTION

The City of Leesburg desires to supplement the Agreement entered into and executed on September 12, 2005 as identified above. All provisions in the basic Agreement and supplements, if any, remain in effect except as expressly modified by this Supplement. The changes to the Agreement and supplements, if any, are described as follows:

Name: Tav-Lee Trail, Phase 2 Length: ~ 7 Miles

Termini: from intersection of SR 500 and Lakes Boulevard to intersection of SR 500 and Canal Street

Description of Work: Project development and environmental (PD&E) study for the Tav-Lee Trail, Phase 2, which will connect with Phase 1 of the trail at the intersection of SR 500 and Lakes Boulevard in Leesburg and continue along the south side of SR 500 to Canal Street in Leesburg.

Reason for Supplement: To amend Section **5.04 Audit Reports** per the attached "Single Audit Language Update," with the exception of any reference to "Part II: State Funded" and "Exhibit 1: State Resources." There is no change in project funding.

IN WITNESS WHEREOF, the parties have caused these presents to be executed the day and year first above written.

AGENCY (City of Leesburg)

By: _____
Title:

Attest: _____
Title:

Date: _____

As to form:

_____
Attorney

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION

By: _____
Title: Director of Transportation Support

Attest: _____
Title: Administrative Assistant

Date: _____

As to form:

_____
District Attorney

SINGLE AUDIT LANGUAGE UPDATE

5.04 Audit Reports: Recipients of federal and state funds are to have audits done annually using the following criteria:

The administration of resources awarded by the Department to the City of Leesburg may be subject to audits and/or monitoring by the Department, as described in this section.

Monitoring

In addition to reviews of audits conducted in accordance with OMB Circular A-133 and Section 215.97, Florida Statutes, as revised (see "Audits" below), monitoring procedures may include, but not be limited to, on-site visits by Department staff, limited scope audits as defined by OMB Circular A-133, as revised, and/or other procedures. By entering into this agreement, the recipient agrees to comply and cooperate fully with any monitoring procedures/processes deemed appropriate by the Department. In the event the Department determines that a limited scope audit of the recipient is appropriate, the recipient agrees to comply with any additional instructions provided by the Department staff to the City of Leesburg regarding such audit. The City of Leesburg further agrees to comply and cooperate with any inspections, reviews, investigations or audits deemed necessary by the Department's Office of Inspector General (OIG) and Florida's Chief Financial Officer (CFO) or Auditor General.

Audits

Part I: Federally Funded

Recipients of Federal funds (i.e., State, local government or nonprofit organizations as defined in OMB Circular A-133, as revised) are to have audits done annually using the following criteria:

1. In the event that the recipient expends $500,000 or more in Federal awards in its fiscal year, the recipient must have a single or program-specific audit conducted in accordance with the provisions of OMB Circular A-133, as revised. Exhibit 1of this attachment indicates Federal resources awarded through the Department by this Agreement. In determining the Federal awards expended in its fiscal year, the recipient shall consider all sources of Federal awards, including Federal resources received from the Department. The determination of amounts of Federal awards expended should be in accordance with the guidelines established by OMB Circular A-133, as revised. An audit of the recipient conducted by the Auditor General in accordance with the provisions OMB Circular A-133, as revised, will meet the requirements of this part.

2. In connection with the audit requirements addressed in Part I, paragraph 1, the recipient shall fulfill the requirements relative to auditee responsibilities as provided in Subpart C of OMB Circular A-133, as revised.

3. If the recipient expends less than $500,000 in Federal awards in its fiscal year, an audit conducted in accordance with the provisions of OMB Circular A-133, as revised, is not required. However, if the recipient elects to have an audit conducted in accordance with the provisions of OMB Circular A-133, as revised, the cost of the audit must be paid from non-Federal resources (i.e., the cost of such an audit must be paid from recipient resources obtained from other than Federal entities).

4. Federal awards are to be identified using the Catalog of Federal Domestic Assistance (CFDA) title and number, award number and year, and name of the awarding Federal agency.

Part II: State Funded

Recipients of State funds (i.e., a non-State entity as defined by Section 215.97(2)(l), Florida Statutes) are to have audits done annually using the following criteria:

1. In the event that the recipient expends a total amount of State financial assistance equal to or in excess of $500,000 in any fiscal year, the recipient must have a State single or project-specific audit for such fiscal year in accordance with Section 215.97, Florida Statutes, applicable rules of the Department of Financial Services and the CFO, and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. Exhibit 1of this attachment indicates State financial assistance awarded through the Department by this Agreement. In determining the State financial assistance expended in its fiscal year, the recipient shall consider all sources of State financial assistance, including State financial assistance received from the Department, other State agencies, and other non-State entities. State financial assistance does not include Federal direct or pass-through awards and resources received by a non-State entity for Federal program matching requirements.

SINGLE AUDIT LANGUAGE UPDATE, continued

defined by Section 215.97(2)(d), Florida Statutes, and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.

3. If the recipient expends less than $500,000 in State financial assistance in its fiscal year, an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, is not required. However, if the recipient elects to have an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, the cost of the audit must be paid from the non-State entity's resources (i.e., the cost of such an audit must be paid from the recipient's resources obtained from other than State entities).

4. State awards are to be identified using the Catalog of State Financial Assistance (CSFA) title and number, award number and year, and name of the State agency awarding it.

Part III: Other Audit Requirements

The recipient shall follow up and take corrective action on audit findings. Preparation of a Summary Schedule of Prior Year Audit Findings, including corrective action and current status of the audit findings is required. Current year audit findings require corrective action and status of findings.

Records related to unresolved audit findings, appeals or litigation shall be retained until the action is completed or the dispute is resolved. Access to project records and audit work papers shall be given to the Department, the Department of Financial Services, and the Auditor General. This section does not limit the authority of the Department to conduct or arrange for the conduct of additional audits or evaluations of State financial assistance or limit the authority of any other State official.

Part IV: Report Submission

1. Copies of reporting packages for audits conducted in accordance with OMB Circular A-133, as revised, and required by PART I of this agreement shall be submitted, when required by Section .320 (d), OMB Circular A-133, as revised, by or on behalf of the recipient directly to each of the following:

   A. The Department at each of the following addresses:

   Marianne B. Takacs, Special Projects Analyst
   Florida Department of Transportation
   719 South Woodland Boulevard, MS 4-549
   DeLand, Florida 32720

   B. The Federal Audit Clearinghouse designated in OMB Circular A-133, as revised (the number of copies required by Sections .320 (d)(1) and (2), OMB Circular A-133, as revised, should be submitted to the Federal Audit Clearinghouse), at the following address:

   Federal Audit Clearinghouse
   Bureau of the Census
   1201 East 10th Street
   Jeffersonville, Indiana 47132

   C. Other Federal agencies and pass-through entities in accordance with Sections .320 (e) and (f), OMB Circular A-133, as revised.

2. In the event that a copy of the reporting package for an audit required by Part I of this attachment and conducted in accordance with OMB Circular A-133, as revised, is not required to be submitted to the Department for reasons pursuant to Section .320 (e)(2), OMB Circular A-133, as revised, the recipient shall submit the required written notification pursuant to Section .320 (e)(2) and a copy of the recipient's audited Schedule of Expenditures of Federal Awards directly to each of the following:

   Marianne B. Takacs, Special Projects Analyst
   Florida Department of Transportation
   719 South Woodland Boulevard, MS 4-549
   DeLand, Florida 32720

SINGLE AUDIT LANGUAGE UPDATE, continued

In addition, pursuant to Section .320 (f), OMB Circular A-133, as revised, the recipient shall submit a copy of the reporting package described in Section .320 (c), OMB Circular A-133, as revised, and any management letters issued by the auditor to the Department at each of the following addresses:

Marianne B. Takacs, Special Projects Analyst
Florida Department of Transportation
719 South Woodland Boulevard, MS 4-549
DeLand, Florida 32720

3. Copies of financial reporting packages required by Part II of this attachment shall be submitted by or on behalf of the recipient directly to each of the following:

A. The Department at each of the following addresses:

Marianne B. Takacs, Special Projects Analyst
Florida Department of Transportation
719 South Woodland Boulevard, MS 4-549
DeLand, Florida 32720

B. The Auditor General's Office at the following address:

Auditor General's Office
Room 401, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

4. Copies of reports or the management letter required by Part III of this attachment shall be submitted by or on behalf of the recipient directly to:

A. The Department at each of the following addresses:

Marianne B. Takacs, Special Projects Analyst
Florida Department of Transportation
719 South Woodland Boulevard, MS 4-549
DeLand, Florida 32720

5. Any reports, management letter or other information required to be submitted to the Department pursuant to this Agreement shall be submitted timely in accordance with OMB Circular A-133, Florida Statutes, and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.

6. Recipients, when submitting financial reporting packages to the Department for audits done in accordance with OMB Circular A-133 or Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, should indicate the date that the reporting package was delivered to the recipient in correspondence accompanying the reporting package.

Part V: Record Retention

The recipient shall retain sufficient records demonstrating its compliance with the terms of this Agreement for a period of at least 5 years from the date the audit report is issued and shall allow the Department or its designee, CFO or Auditor General access to such records upon request. The recipient shall ensure that audit working papers are made available to the Department or its designee, CFO or Auditor General upon request for a period of at least 5 years from the date the audit report is issued, unless extended in writing by the Department.

EXHIBIT 1

FEDERAL RESOURCES AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:

Federal Agency: Federal Highway Administration Advance Construction Surface Transportation Program – Enhancement (ACSE)
Catalog of Federal Domestic Assistance: 20.205 Highway Planning and Construction
Amount: $200,000

COMPLIANCE REQUIREMENTS APPLICABLE TO THE FEDERAL RESOURCES AWARDED PURSUANT TO THIS AGREEMENT ARE AS FOLLOWS:

The recipient of Local Agency Program funding must comply with the statutory requirements in Sections 112.061, 215.422, 339.12, and 339.135, Florida Statutes, and Chapters 23 and 49, Code of Federal Regulations.