

ATTACHMENT 6: STATE AND COUNTY OSF REPORTING REQUIREMENTS

- State and local governments shall follow their existing reporting and records retention requirements along with considering any additional recommendations from the Opioid Abatement Taskforce or Council.
- State and Local Governments shall ensure that any provider or sub-recipient of Opioid Funds at a minimum does the following:
 - Any provider shall establish and maintain books, records and documents (including electronic storage media) sufficient to reflect all income and expenditures of Opioid Funds.
 - Any provider shall retain and maintain all client records, financial records, supporting documents, statistical records, and any other documents (including electronic storage media) pertinent to the use of the Opioid Funds during the term of its receipt of Opioid Funds and retained for a period of six (6) years after it ceases to receive Opioid Funds or longer when required by law. In the event an audit is required by the State or Local Government, records shall be retained for a minimum period of six (6) years after the audit report is issued or until resolution of any audit findings or litigation based on the terms of any award or contract.
 - At all reasonable times for as long as records are maintained, persons duly authorized by State or Local Government auditors shall be allowed full access to and the right to examine any of the contracts and related records and documents, regardless of the form in which kept.
 - A financial and compliance audit shall be performed annually and provided to the State.
 - All providers shall comply and cooperate immediately with any inspection reviews, investigations, or audits deemed necessary by The Office of the Inspector General (section 20.055, F.S.) or the State.
 - No record may be withheld nor may any provider attempt to limit the scope of any of the foregoing inspections, reviews, copying, transfers or audits based on any claim that any record is exempt from public inspection or is confidential, proprietary or trade secret in nature; provided, however, that this provision does not limit any exemption to public inspection or copying to any such record.

Additionally, Opioid Settlement specific reporting and accountability.

- Reporting on expenditures for the previous fiscal year are to be reported to the Department of Children and Families (DCF) by no later than August 31st.
- Reporting to DCF is due by July 1st of each year on how Opioid Funds will be expended in the upcoming fiscal year.
- The State Taskforce or Council will set other data sets that need to be reported to DCF to demonstrate effectiveness of expenditures on Approved

Purposes.

- DCF has established a statewide Opioid Implementation and Financial Reporting System (“Florida Opioid Implementation and Financial Reporting System” (FOIFRS) to which providers may request access for the purpose of submitting implementation plans and financial reports.