

INDEPENDENT AUDIT INFORMATION SHEET

The Inspection and Audit section of your interagency agreement with the Illinois Criminal Justice Information Authority requires compliance with Office of Management and Budget revised Circular A-133 and audit requirements adopted by GATA include the adoption of the federal audit requirements (2 CFR 200.501).

1. Audit requirements in accordance with 2 CFR Uniform Administrative Requirements:

- a. Non-federal entities that expend \$750,000 more during the non-federal entity's fiscal year in federal awards (federal pass-through and direct federal funds) from all sources must have a Single Audit conducted in accordance with 2 CFR 200.514. Awardees meeting certain requirements may elect to have a program-specific audit in accordance with 2 CFR 200.507.
- b. Non-federal entities that expends less than \$750,000 during the non-federal entity's fiscal year in Federal awards (federal pass-through and direct federal funds) from all sources are exempt from the Single Audit requirements.

2. In accordance with the Grants Accountability and Transparency Act (GATA):

- a. Non-Federal entities (subrecipients and grantees) who expend less than \$750,000 in federal and federal pass-through funds from all sources and not subject to the Single Audit requirements are subject to the following:
 - i. Non-Federal entities (subrecipients and grantees) who expend \$300,000 or more in state, federal and federal pass-through funds, singularly or in any combination, and are not subject to the Single Audit, must have a financial statement audit conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS).
 - ii. Non-Federal entities (subrecipients and grantees) who do not meet the requirements in 2(a)(1) but have REVENUES in excess of \$300,000 during the awardees fiscal year must have a financial statement audit conducted in accordance with Generally Accepted Auditing Standards (GAAS).
- b. Non-Federal entities (subrecipients and grantees) not required to have an audit conducted must submit a Consolidated Year-End Financial Report (CYEFR)
- c. *For-profit subrecipient.* The pass-through entity is responsible for establishing requirements, as necessary, to ensure compliance by for-profit subrecipients.
 - i. For-profit subrecipients audit requirements. For-profit subrecipients who expend \$750,000 or more in federal and federal pass-through funds during their fiscal year are required to have a Program-specific audit conducted in accordance with §200.507 Program-specific audits.
 1. State grant making agencies must provide the grantee the Program-specific audit guide when available.
 2. If a program-specific guide is not available, the auditor and auditee have the same responsibilities for the Federal program as they would have for a major program in a single audit.
 - ii. For-profit subrecipients who expend less than \$750,000 in state, federal and federal pass-through funds during their fiscal year are required to follow the audit requirements in 2(a).

Submission Requirements

By accepting the NOSA through the GATA grantee portal, you will be notified of the audit requirements and steps to submit your annual audit. As the grantee, you are required to certify the type of audit to be conducted using the Audit Certification Form, found in the GATA Grantee Portal. The Grantee Portal walks you through the certification process based on the source and amount of funding. Once the certification is completed, you will receive reminder notifications of the required audit due date.