

## FEDERAL SINGLE AUDIT REQUIREMENTS & CERTIFICATION

Subrecipient: \_\_\_\_\_

Subaward Number (if known): \_\_\_\_\_

The State of New Jersey, Department of Law & Public Safety, Consolidated Grants Management Office requires that all Subrecipients complete this Federal Single Audit Requirement Certification and, if subject to the federal single or program-specific audit requirements, submit proof of compliance from the Federal Audit Clearinghouse ("FAC") website. Please have your Chief Financial Officer or designee complete this form.

**For fiscal years beginning prior to 12/26/2014**, a Subrecipient that expends \$500,000 or more in federal awards (from all sources including pass-through subawards) during its fiscal year must have a single or program-specific audit conducted for that year. See Office of Management and Budget (OMB) Circular A-133.

**For fiscal years beginning on or after 12/26/2014**, a Subrecipient that expends \$750,000 or more in Federal awards (from all sources including pass-through subawards) during its fiscal year must have a single or program-specific audit conducted for that year. See 2 C.F.R. Part 200, Subpart F, Audit Requirements.

Directions: Please check the applicable box below and sign the certification. If your organization or jurisdiction is subject to the above audit requirements, **you must attach** proof of submission<sup>1</sup> from the FAC website of your audit reporting package for your most recent fiscal year in which an audit was due.

The FAC website can be found at: <https://harvester.census.gov/facweb/>

**I understand and acknowledge the above federal audit requirements and (check applicable box):**

**My organization or jurisdiction is subject to the federal single or program-specific audit requirements for the most recent fiscal year in which an audit was due. Proof of compliance from the FAC website is attached.**

**My organization or jurisdiction is not subject to the federal single or program-specific audit requirements for the most recent fiscal year in which an audit would have been due.**

**My organization is a New Jersey State Agency that is audited during the State of New Jersey's annual single audit.**

Printed Name of CFO or designee: \_\_\_\_\_

Title: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

<sup>1</sup> Please do not attach your entire audit reporting package.



## NEW JERSEY STATE AUDIT REQUIREMENTS

In addition to the Federal requirements on the preceding page, Subrecipients must comply with the following State audit requirements outlined in OMB Circulars 04-04-OMB and 15-08-OMB:

### For fiscal years beginning prior to 12/26/2014:

- A Subrecipient that expends \$500,000 or more in federal financial assistance or \$500,000 or more in state financial assistance during its fiscal year must have a single or program-specific audit conducted for that year.
- A Subrecipient that expends less than \$500,000 in federal or state financial assistance during its fiscal year, but expends \$100,000 or more in state and/or federal financial assistance (combined amount) during its fiscal year, must have either a financial statement audit conducted in accordance with Government Auditing Standards (Yellow Book) or a program specific audit conducted for that year.

### For fiscal years beginning on or after 12/26/2014:

- A Subrecipient that expends \$750,000 or more in federal financial assistance or \$750,000 or more in state financial assistance during its fiscal year must have a single or program-specific audit conducted for that year.
- A Subrecipient that expends less than \$750,000 in federal or state financial assistance during its fiscal year, but expends \$100,000 or more in state and/or federal financial assistance (combined amount) during its fiscal year, must have either a financial statement audit conducted in accordance with Government Auditing Standards (Yellow Book) or a program-specific audit conducted for that year.

