FEDERAL SINGLE AUDIT REQUIREMENTS & CERTIFICATION

Applicant/Subrecipient: ____

State Vendor Identification Number or EIN: ____________________________________

Total amount of funds received from all entities (including the Department of Law & Public Safety) during your last fiscal year: Federal Amount: $_____________ State Amount: $_____________

Applicant/Subrecipient fiscal year end date ___________

The State of New Jersey, Department of Law and 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.

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 was subject to the federal single audit requirements for the current, or the immediately preceding, fiscal year,[1] **you must attach** proof of submission[2] of your audit reporting package to the FAC website. The FAC website can be found at: https://facweb.census.gov/

I understand and acknowledge the above federal audit requirements and:

☐ **My organization or jurisdiction was subject to the federal single or program-specific audit requirements for the current, or the immediately preceding, fiscal year. Proof of compliance from the FAC website is attached.**

☐ **My organization or jurisdiction was not subject to the federal single or program-specific audit requirements for the current, or the immediately preceding, fiscal year; *or***

☐ **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: ____

[1] Audit reports are due 30 days after receipt from the auditor or 9 months after the end of the fiscal year, whichever is sooner. For example, for fiscal years ending 12/31/2015, audits were due no later than 9/30/2016. For fiscal years ending 6/30/2015, audits were due no later than 3/31/2016.
[2] See attached directions.

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 Circular 15-08-OMB (*available at* http://www.state.nj.us/infobank/circular/cir1508_omb.pdf):

- 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.