

NEW JERSEY SINGLE AUDIT REQUIREMENTS & CERTIFICATION

Applicant/Subrecipient: _____

State Vendor Identification Number or EIN: _____

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

Applicant/Subrecipient's most recently closed fiscal year end date _____

The State of New Jersey, Department of Law and Public Safety, Division of Administration, Grant Operations requires that Subrecipients complete this State Single Audit Requirement Certification. Please have your Chief Financial Officer or designee complete this form. 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.

Directions: Please check the applicable box below and sign the certification.

I understand and acknowledge the above state audit requirements and:

- ☐ **My organization or jurisdiction was subject to the state audit requirements for my organization or jurisdiction's most recently closed fiscal year¹;**
- ☐ **My organization or jurisdiction did not expend \$100,000 or more in state and/or federal awards (combined amount); or**
- ☐ **My organization is exempt (please provide basis):**

Printed Name of CFO or designee: _____

Title: _____

Signature: _____

Date: _____

¹ Audit reports are due nine months after the end of the audit period unless otherwise instructed pursuant to OMB Circular 15-08-OMB.

