**Audit of Financial Records**: The Subrecipient shall comply with the audit and reporting requirements defined by the Federal Office of Management and Budget (OMB) 2 CFR 200 (Audits of States, Local, Governments and Non-Profit organizations) and 45 CFR 75.500 – 75.521 as applicable.

*If total federal funds expended are less than $750,000 for a year the Subrecipient is exempt from federal audit requirements (45 CFR 75-501(d)), however, the Subrecipient’s records must be made available to the Pass-Through Agency and appropriate officials of HHS, SAMHSA, the U.S. Government Accountability Office and the Comptroller General of the United States upon request, and it must still have a financial audit performed for that year by an independent Certified Public Accountant.*

***The due date for submission of the audit shall be December 1, the same due date as audits required by OMB 2 CFR 200.*** *Further, if applicable, within 30 days of the effective date of this Agreement, the Subrecipient must submit to DBHDS’ Federal Grants Manager a written statement of exemptions to the single audit requirement and a copy of the most recent audited financial statement along with any findings and corrective action plans.*

**Organization Information**:

|  |  |  |  |
| --- | --- | --- | --- |
| *Agency Name and Address* | | *FEIN(s)* | *Fiscal Year End Date* |
| *Agency Representative* | | *Title* | |
| *Telephone* | *Fax* | *Email* | |

**Certification:**

For the fiscal year indicated above, the agency did not incur expenditures of $750,000 or more for all federal programs and is not required to have an audit of federal programs in accordance with the Federal Single Audit 2 CFR § 200.501and 45 CFR 75.501. **The agency, however, agrees to submit an independent financial audit performed by an independent Certified Public Accountant.**

*Date*

*Agency Representative’s Signature*

# Independent Auditor Information:

*Email*

*Fax*

*Telephone*

*Virginia State License Number*

*CPA Name*

*Firm Name and Address*

If your agency expended less than $750,000 for all federal programs, please complete the following table for all federal programs where expenditures were incurred:

*Sample entry:*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Federal Agency | Pass Through Entity (if applicable) | Pass Through Entity  Identifying Number | Subrecipient Entity Identifying Contract Number | CFDA # | Total Expenditures for Fiscal  Year Ending in 2020 \* |
| *SAMHSA* | *VA DBHDS* |  |  | *93.958* | *$153,000* |

*Agency Name*:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Federal Agency | Pass Through Entity (if applicable) | Pass Through Entity  *Identifying* Number | Subrecipient Entity *Identifying Contract* Number | CFDA # | Total Expenditures for Fiscal  Year Ending in 2020 \* |
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Total expenditures for all federal awards

\* Include the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during year, and loans or loan guarantees outstanding at year-end.