

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 submission¹ 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: _____

¹ 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.

