

West Virginia Department of Health & Human Resources Grantee Audit Certification & Federal Expenditure Disclosure (GACFED)

(Please see Instructions for the Completion of the GACFED form in Section 310 of the DHHR Grantee Audit Compliance Guide)

A. Grantee Name: _____ **Grantee Fiscal Year Ended:** _____
(Month, Day, Year)

B. Federal Expenditure Disclosure (Mark One Box Only)

We **have exceeded** the Federal expenditure threshold of \$500,000 using the basis for determining Federal awards expended as described in Section 205 of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organization*. We have or will contract with _____ (CPA Firm) to complete our single or program specific audit, to be prepared in accordance with the provisions of OMB Circular A-133. We will submit the audit report within the earlier of 30 days after receipt of the auditor's report, or nine (9) months after the end of the annual audited period. **(List of Federal awards and expenditures do not have to be disclosed in Section C below)**

We **did not exceed** the \$500,000 Federal expenditure threshold required for a single or program specific audit to be conducted this fiscal year. **(Federal awards and expenditures must be disclosed in Section C below)**

We **only received State Funding and therefore did not exceed** the \$500,000 Federal expenditure threshold required for a single or program specific audit to be conducted this fiscal year. **(No disclosure must be made in Section C below)**

If exempt from (did not exceed) single audit requirements of OMB Circular A-133, Federal grant awards and expenditures must be disclosed below

List of Federal Awards and Expenditures based on the fiscal year end referenced above. (Attach additional page(s) if necessary)

C.

	Federal Agency	Pass-Through Grantor (if any)	Program Name and CFDA Number	Grant Number	Grant Revenues	Grant Expenditures
1.						
2.						
3.						

D. Note: This form must be signed by an individual no lower than the executive director or chief financial officer.

Printed Name _____ Title _____

Signature _____ Date _____ Phone # _____

Submit this form within 60 days after the end of your fiscal year to:

WV DHHR Office of Internal Control and Policy Development
Division of Compliance and Monitoring
One Davis Square, Suite 401
Charleston, WV 25301
Telephone: 304-558-9919 Fax: 304-558-2269