

West Virginia Department of Health & Human Resources Instructions for Completion of the Grantee Audit Certification and Federal Expenditure Disclosure (GACFED) Form

Background and Purpose

In order to more effectively monitor and ensure each Grantee's awareness and adherence to the Federal audit requirements of OMB Circular A-133, the DHHR created a Grantee Audit Certification and Federal Expenditure Disclosure (GACFED) form. The DHHR can identify those Grantees to which it awarded \$500,000 or more in Federal funds or that had OMB Circular A-133 audits conducted in prior years; however, it cannot precisely identify Grantees that received Federal awards from sources external to the DHHR. The GACFED form provides the DHHR with a Grantee's total Federal award activity in advance of the single audit due date and aids in determining the level of additional monitoring that may be necessary in relation to the grant award.

Copy of GACFED Form

A copy of the GACFED form is included as Attachment A of the Grantee Audit Compliance Guide or is available in an electronic version on the Internet by going to www.wvdhhr.org and then clicking the applicable link on the left hand side of the page.

Instructions for Completion of the GACFED Form

Section A: Section A of the GACFED form must contain the entire name of the Grantee organization and the Grantee organization's fiscal year end (to include month, day and year).

Section B: The appropriate check box in Section B (Federal Expenditure Disclosure) of the form must be clearly marked to identify, for the fiscal year in question, whether the Grantee is over or under the \$500,000 Federal expenditure threshold requiring the submission of an audit in accordance with OMB Circular A-133. If a Grantee received only State Awards during the fiscal year in question, the appropriate box should be checked. **Only one check box should be marked in Section B of the GACFED form.** Please review Exhibit B (Source of Funds) of the DHHR grant agreement for the fiscal year in question to determine the type of funding, Federal or State, attributable to the Grant.

Section C: Section C (List of Federal Awards and Expenditures) of the form must be completed only if the Grantee is under the \$500,000 Federal expenditure threshold, and must list all Federal funds received by the Grantee directly from Federal awarding agencies and indirectly from the DHHR or other pass-through entities during the applicable fiscal year. It is not necessary to complete Section C of the GACFED form if the Grantee has exceeded the threshold for an OMB Circular A-133 audit (as marked in Section B) as those awards will be referenced within the Schedule of Expenditures of Federal Awards included within the finalized OMB Circular A-133 audit report package. Obviously, a Grantee receiving only State funding is also not required to disclose any Federal awards in Section C.

Section D: The GACFED form must be signed and dated in Section D of the form by an individual at a level no lower than executive director or chief financial officer.

Multiple Grants and Overlapping Fiscal Years

Grantees that receive one or more DHHR grant awards and related grant agreements are only required to submit one GACFED form per each fiscal year in which they receive funding. However, if the Grantee receives funds under a DHHR grant agreement that overlaps two or more of their consecutive fiscal years, the Grantee will need to submit one GACFED form for *each* of the Grantee's fiscal years in which they receive funding. For example, if the grant period begins July 1, 2008 and ends June 30, 2009, a Grantee with a fiscal year end of December 31st will need to submit two GACFED forms, one for their fiscal year ended December 31, 2008 (to cover the first six months of the grant period) and another for December 31, 2009 (to cover the second six months of the grant period).

Submission Deadline – GACFED Form

The Grantee shall submit the GACFED form to the Office of Internal Control and Policy Development, Division of Compliance and Monitoring at the address or fax number referenced at the bottom of the GACFED form within 60

days after the end of the Grantee's fiscal year. Questions regarding completion of the GACFED form shall be directed to the address, telephone or fax number referenced therein. **Please note that failure to submit the completed GACFED form within this timeframe will be considered noncompliance on the part of the Grantee.**

Extensions and Waivers – GACFED Form

As stated above in the Background & Purpose, the DHHR created the GACFED form in order to more effectively monitor and ensure each Grantee's awareness and adherence to the Federal audit requirements of OMB Circular A-133. As such, the DHHR has the authority and sole discretion to grant extensions to the timeframe for submission of the GACFED form, but will do so only under extenuating and mitigating circumstances. The DHHR also has the option to waive the requirement for submission of a GACFED form, but will do so only in particular cases and upon internally verifying and documenting that the Grantee did not receive any Federal funds under DHHR grants for the fiscal year in question or by verifying that the Grantee has already arranged for OMB Circular A-133 audit services. The Grantee's prior history of cooperation and compliance with DHHR reporting requirements, or lack thereof, will be a mitigating factor for the DHHR in its decision of whether to extend or waive the GACFED requirement.