



Frank Edelblut
Commissioner

Christine M. Brennan
Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
101 Pleasant Street
Concord, NH 03301-3860
TEL. (603) 271-3495
FAX (603) 271-1953

DATE: September 1, 2023

TO: Subrecipients of Federal Funds

FROM: Lindsey Labonville, Administrator IV
Bureau of Federal Compliance

SUBJECT: Single-Audit Certification for Fiscal Year 2023

The New Hampshire Department of Education (NHED) is sending you this correspondence as you were a recipient of Federal funds managed by the NHED as a pass-through entity during the fiscal year ended June 30, 2023 (FY2023). As a pass-through entity, the NHED is subject to the requirements of 2 CFR 200.332(f) which requires the NHED to determine whether a subrecipient must have a single-audit completed due to the total amount of Federal fund expenditures for the preceding fiscal year exceeding \$750,000.

Accordingly, we are requesting that you check one of the following statements and sign and date this letter and return it to the Bureau of Federal Compliance prior to **December 31, 2023**.

- A. _____ We have completed our single-audit for fiscal year ended June 30, 2023 (or _____ for fiscal years other than ending on June 30, 2023). The single-audit, and other required information, have been submitted to the Federal Audit Clearinghouse in accordance with 2 CFR 200.512(a).
- B. _____ We expect our single-audit for fiscal year ended on June 30, 2023 (or on _____ for fiscal years other than ending on June 30, 2023) to be completed by _____. A copy of our single-audit, and other required information, will be submitted to the Federal Audit Clearinghouse within 30 days following completion of the single-audit but no later than nine months following the end of the fiscal year (March 31, 2024 for fiscal years ending June 30, 2023) in accordance with 2 CFR 200.512(a).
- C. _____ We are not subject to the single-audit because:
 - a. _____ We are a for-profit organization and there was no specific condition of the subaward agreement to comply with single audit requirements.
 - b. _____ We expended less than \$750,000 annually in total Federal awards. A completed Schedule of Federal Programs for Fiscal 2023 is attached.
 - c. _____ Other (please explain) _____

Please note that failure to provide this Single Audit Certification for Fiscal Year 2023 to the NHED by December 31, 2023 will result in enforcement actions being taken in accordance with 2 CFR 200.

Please provide the following information for each organization that received Federal funds through the NHED. Superintendents that are responsible for multiple School Districts that acted as their own Fiscal Agents for Federal expenditures must complete a separate certification for each School District.

Name of Organization: _____

SAU Office, School District or Reporting Authority (RA) Number: _____

Type or Print Name of Authorized Official

Signature of Authorized Official

Date

For SAU Offices and School Districts, the Authorizing Official is the Superintendent. For Reporting Authorities and other organizations, the Authorizing Official is the person who signed the NHED General Assurances.

Please send this completed Single-Audit Certification for Fiscal Year 2023 to the following email address:

FederalCompliance@doe.nh.gov

If you have any questions, please contact Lindsey.L.Labonville@doe.nh.gov (603-271-3837) or Katelyn.N.Komisarek@doe.nh.gov (603-271-3808).