



# Single-Audit Certification

*Bureau of Federal Compliance*  
in accordance with Uniform Guidance

# Content

- Overview
- Certification
- Due Date
- Questions?
- Resources


# Overview

- A non-federal entity that expends \$750,000 or more during the fiscal year in federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions outlined within the section (2 CFR 200.501 (a)).
- The NHDOE is required to determine whether a subrecipient must have a single-audit completed for the preceding fiscal year (2 CFR 200.332 (f)).
  - Single-audit certification
  - Schedule of Federal Programs

# Single-Audit Certification

- In order to determine if a non-Federal entity is required to have a single-audit; a single-audit certification and schedule of Federal programs is sent out to all recipients of Federal funds managed by the NHDOE after the close of a fiscal year (June 30<sup>th</sup>).
- Regardless of the need for a single-audit, the single-audit certification must be filled out and signed by the **authorized official**.
- If the non-Federal entity is not subject to a single-audit (expenditures for the FY are less than \$750,000), then the schedule of Federal programs must be filled out also.

# Single-Audit Certification

	<b>Frank Edelblut</b> Commissioner	<b>Christine M. Brennan</b> Deputy Commissioner
<b>STATE OF NEW HAMPSHIRE</b> DEPARTMENT OF EDUCATION 101 Pleasant Street Concord, NH 03301-3860 TEL. (603) 271-3495 FAX (603) 271-1953		
<b>DATE:</b>	September 1, 2021	
<b>TO:</b>	Subrecipients of Federal Funds	
<b>FROM:</b>	Jessica Lescarbeau, Internal Auditor III Bureau of Federal Compliance	
<b>SUBJECT:</b>	Single-Audit Certification for Fiscal Year 2021	
<p>The New Hampshire Department of Education (NHDOE) is sending you this correspondence as you were a recipient of Federal funds managed by the NHDOE as a pass-through entity during the fiscal year ended June 30, 2021 (FY2021). As a pass-through entity, the NHDOE is subject to the requirements of 2 CFR 200.332(f) which requires the NHDOE 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.</p> <p>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 March 31, 2022.</p>		
A.	_____ We have completed our single-audit for fiscal year ended June 30, 2021 (or _____ for fiscal years other than ending on June 30, 2021). 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, 2021 (or on _____ for fiscal years other than ending on June 30, 2021) 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, 2022 for fiscal years ending June 30, 2021) 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 <u>Schedule of Federal Programs for Fiscal 2021</u> is attached.	
	c. _____ Other (please explain) _____	
<small>TDD Access: Relay NH 1-800-735-2964 EQUAL OPPORTUNITY EMPLOYER- EQUAL EDUCATIONAL OPPORTUNITIES</small>		

- Please make the appropriate selection:
  - A. If your audit has already been completed by the time this document is filled out
  - B. If you expect to have a single-audit done and which date it will be done
  - C. If you are not subject to a single-audit and the selection for why

# Single-Audit Certification

Single-Audit Certification for Fiscal Year 2021  
September 1, 2021  
Page 2 of 2

Please note that failure to provide this Single Audit Certification for Fiscal Year 2021 to the NHDOE by March 31, 2022 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 NHDOE. 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 NHDOE General Assurances.**

Please send this completed Single-Audit Certification for Fiscal Year 2021 to either:

New Hampshire Department of Education  
Bureau of Federal Compliance  
101 Pleasant Street  
Concord, NH 03301

or to:

FederalCompliance@doe.nh.gov

If you have any questions please contact [Lindsey Labonville@doe.nh.gov](mailto:Lindsey.Labonville@doe.nh.gov) (603-271-3837) or [Jessica L. Lescarbeau@doe.nh.gov](mailto:Jessica.L.Lescarbeau@doe.nh.gov) (603-271-3808).

- Please fill out and sign appropriately:
  - Name (District, SAU, non-profit, School)
  - Number
  - Typed name of authorized official
  - Signature of authorized official
  - Date
- Document(s) should be sent to **FederalCompliance@doe.nh.gov**

# Schedule of Federal Programs

- Only filled out for those that are not subject to a single-audit.
- Must show that expenditures during the fiscal year were less than \$750,000.
- Must include all USDOE grants (not necessarily passed through NHDOE).
- Please ensure the form is filled out entirely; including CFDA and GMS information.
- If easier, you may attach an Excel sheet or similar report with the same information.

# Due Date

- The single-audit certificate and schedule of federal programs (if applicable) will be due no later than the last day of the year issued (example: if issued September 1, 2022, they will be due December 31, 2022).
- Documents must be received by due date or the NHDOE must consider taking enforcement action against noncompliant subrecipients (2 CFR 200.332 (h)).
- The NHDOE must plan to review those single-audits that are submitted to the FAC, so it is important you meet the deadline.



POP

QUIZ!

# Questions # 1

If a non-Federal entity expends less than \$750,000, which two forms must they fill out for the NHDOE?

Single-Audit Certification and Schedule of Federal Programs

Both documents are required for those expending less than \$750,000 in a fiscal year.

# Questions #2

True or False.

A Business Manager can sign the single-audit documentation?

False

Per NHDOE procedure, the only authorized official to sign these documents is the Superintendent or for Charter Schools- whomever signs the General Assurances (typically Director).

# Questions #3

If the single-audit documents are sent out/posted in September of 2022, when are they due by?

End of 2022, December 31<sup>st</sup>

This differs from previous years. The BFC needs time to plan and have an understanding of how many audits will be posted to the FAC and who will be audited in that fiscal year. NHDOE, as the pass-through entity, must review single-audits as a requirement per 2 CFR.

# Questions #4

My non-Federal entity has expended over \$750,000, do I need to fill out the Schedule of Federal Programs?

No

Since all funds received from USDOE will be accounted for in your single-audit, NHDOE will pull your total DOE funds from your audit upon review.

WHEN? HOW? WHERE? WHO? WHAT? WHERE? WHAT? When? WHEN? WHERE? HOW? WHEN? What? Where? What? When? What? WHEN? WHERE? WHEN? WHAT? WHEN? What? When? Why? WHEN? When? Where? HOW? WHAT? When? Why? WHEN? Why? WHERE? When? HOW? When? Why?

# ANY QUESTIONS?

# Resources

- EDGAR, 2 CFR 200
- NHDOE Federal Funds Fact Sheet. Single-Audit. [single-audit-fact-sheet.pdf \(nh.gov\)](#)
- NHDOE Monitoring of Single-Audit Findings. [Monitoring of Single-Audit Findings | Department of Education \(nh.gov\)](#)

This presentation is not a substitute for the advice of your own attorney and/or law firm licensed to practice law in the state of New Hampshire. In reading and applying Federal law, we recommend that you seek and obtain the advice of counsel with questions of application, interpretation, and/or to ensure that use of this information is appropriate to your particular situation.