



New Hampshire

Department of Education

Frequently Asked Questions

Single-Audit FAQ

1. **Question:** Should funds received directly from USED be accounted for when filling out the program worksheet?

Answer: Yes. Any funds received from the US or NH Departments of Education should be disclosed. Please verify on your grant award notifications that those funds are subject to 2 CFR requirements.

2. **Question:** If our single-audit is scheduled after the due date of the certificate required by the NHED, what should we do?

Answer: Regardless of when the District/Charter Schools audit is schedule to be conducted, the single-audit certificate must be sent in by the due date so that the BFC can prepare for which Districts/Charter Schools are subject to an audit. The BFC conducts reviews per 2 CFR of all single-audits and must plan accordingly. The BFC is not able to plan properly if they are unsure which Districts/Charter Schools are subject to a single-audit.

3. **Question:** Who can sign the certificate and program worksheet (if applicable)?

Answer: The only authorized official for Districts is the Superintendent and the only authorized official for Charter Schools is the same person that signed the General Assurances (typically the Director). If any other person signs these, they will be returned for proper execution.