

BRIAN P. KEMP
GOVERNOR



JAY NEAL
DIRECTOR

Audit Requirements

State and local governments are governed by the Single Audit Act of 1984 and OMB Circular A-133, as amended, which is effective regarding audits beginning July 1, 1996 and thereafter. The type of audit required under the Circular is dependent upon the amount of total Federal funds expended in the sub-recipient's fiscal year.

State or local governments and non-profit organizations that expend \$1,000,000 or more a year in Federal funds shall have an audit made in accordance with the Single Audit Act of 1984 and OMB Circular A-133, as amended. This audit report is due in the State Administering Agency's office not later than nine (9) months after the end of the sub-recipient's fiscal year.

State or local Governments that expend less than \$1,000,000 in federal funds yearly shall be exempt from compliance with the Single Audit Act and other Federal audit requirements

[Note: This does not exempt you from the requirement to maintain, produce, and report financial and other records and documentation relative to the expenditure of these grant funds upon request of the State or Federal Agency administering this program]

Please provide the following information:

Period of Fiscal Year: July - June

Date of Last Audit: January 14, 2026

Date of Next Audit: December 31, 2026

Anticipated Date of Next
Scheduled Audit Will Be
Forward to the Council: January 31, 2026

[Note: If the total amount of your agency's federal funds expenditures (including this grant) does not equal or exceed \$1,000,000 you may write "Not Applicable" in this space.]