

M-5 Audit Requirements Certification Form

2 CFR Part 200 Subpart F Audit Requirements of States, Local Governments, Non-Profit Organizations

Date Submitted:

List all HOME Award(s) received from the Authority:
(Provide a separate list if more space is needed.)

Entity Name:

Address:

Contact Person:

Phone:

Email:

Non-profit and government entities receiving federal awards are required to comply with the audit and reporting requirements of **2 CFR Part 200, Subpart F**. Compliance with 2 CFR Part 200 Subpart F is a requirement that must be reported on annually, beginning at award inception and throughout the duration of the compliance period of the funded project. Each year, **no later than 30 days** after the end of an entity's fiscal year, a completed copy of this **M-5 Audit Requirements Certification Form** must be submitted to the Authority to determine the audit requirements for the entity for the fiscal year being reported.

Reporting requirements differ, depending on the year an award is received and the amount of federal funds the entity expends during their fiscal year. Non-profit and government entities that were awarded funds prior to December 26, 2014 that expend \$500,000 or more in federal funds during any fiscal year are required to have a single or program specific audit completed in accordance with 2 CFR Part 200, Subpart F for that fiscal year. Entities awarded funds **after** December 26, 2014 that expend \$750,000 or more in federal funds during any fiscal year are required to have a single or program specific audit completed in accordance with 2 CFR Part 200, Subpart F for that fiscal year. Copies of the completed audit must be submitted to the Authority **no later than nine (9) months** from the end of the fiscal year triggering the requirement.

For the fiscal year beginning: _____ and ending: _____ I hereby certify that,

Awarded entity is for-profit and is exempt from 2 CFR Part 200, Subpart F.

Entity received an award **prior to December 26, 2014** and **DID NOT** expend more than \$500,000 during the fiscal year **or** entity received an award **on or after December 26, 2014** and **DID NOT** expend more than \$750,000 during the fiscal year and is exempt from the audit requirements of 2 CFR Part 200, Subpart F.

Awarded entity does not meet any of the exemptions described above and is required to have an audit completed and submitted.

Entities not exempt for the fiscal year agree to have an audit completed in accordance with 2 CFR Part 200, Subpart F and to provide a copy to the Authority **no later than (9) months** after the end of the entity's fiscal year. Non-exempt entities must notify the auditor of the above audit requirements prior to performance of the audit and ensure that the entire award period will be covered by the audit as required by 2 CFR Part 200, Subpart F. Non-exempt entities must advise the auditor to cite specifically that the audit was completed in accordance with 2 CFR Part 200, Subpart F.

It is understood that the costs incurred to have audits completed cannot be paid for with HUD project funds. It is also understood that non-federal entities cannot charge the following to a federal award:

1. The cost of any audit under the Single Audit Act Amendments of 1996, not conducted in accordance with 2 CFR Part 200, Subpart F.
2. The costs of auditing non-federal entities which are exempt from 2 CFR Part 200, Subpart F.

Name of Certifying Official: _____

Title: _____

Signature: _____

Date: _____

Complete and Return To:
SCSHFDA
300-C Outlet Pointe Blvd., Columbia, SC 29210
Attn: Patricia Simmons, Financial Analyst

SCSHFDA
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