**Texas Department of Agriculture (TDA)**

# **Audit Certification Form (ACF)**

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| The Online ACF may be accessed at the following link: <http://www.texasagriculture.gov/Forms.aspx>  **On Line submission option is for Community use only. On line submission use by non-communities is prohibited.**  **NOTE: New $750,000 Single Audit (SA) expenditure threshold beginning with FYE 12/31/2015 and after.**  1. Or Go to [www.TexasAgriculture.gov](http://www.TexasAgriculture.gov)  2. Glide right & click on forms***.***  3. Glide down and click on page 2.  4. Glide to middle of page & click on Audit Certification Form or On Line Submission option. |

**Community: Fiscal Year Ending:**

**(Sub-recipient or non-profit name) (Month/ Year)**

|  |  |
| --- | --- |
| ❑❑ | **We** **have met or exceeded** the federal or state **expenditure** threshold of $750,000 (or appropriate threshold for relevant Fiscal Year) [Text deleted] . We have or will contract with \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(CPA Firm)* to complete our SA or Program Specific Audit. We anticipate completion of the audit by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and will submit the audit report within nine (9) months after the end of the audited fiscal year. If yes, skip down to signature section. |
|  |  |
| ❑ | **We** **did not exceed** the $500,000 federal or state expenditure threshold required for a SA or a Program Specific Audit to be performed this fiscal year.  ***(Also fill out schedule below)*** |

## Federal/State Expenditure Disclosure

### Must be completed if less than $ [Text deleted] 750,000 (or [Text deleted] appropriate threshold for relevant Fiscal Year) of federal or state expenditures:

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Federal Funds** | | | | | | | | | |
| **Federal Grantor** |  | **Pass-through Grantor** |  | Program Name & **CFDA Number** |  | **Contract Number** |  | **Expenditures** |
| HUD |  | TDA |  | CDBG 14.228 |  |  |  |  |
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|  |  |  |  |  |  |  |  |  |
| Total Federal Expenditures for this Fiscal Year | | | | | | |  | **$** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **State Funds** | | | | | | | | | | | | | | | | | | |
| **State Grantor** |  | **Pass-through Grantor** *(if any)* | | |  | **Program Name** | | | | | | |  | **Contract Number** |  | **Expenditures** | |
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| Total State Expenditures for this Fiscal Year | | | | | | | | | | | | | | |  | **$** | |
|  | | | |  |  | | | | | | |  |  | | | | | |
| Printed Name | | | |  | Title | | | | | | |  | E-Mail | | | | | |
|  | | | | | | | |  |  |  |  | | | | | |  |  |
| Certifying Officer Signature (**Consultants not eligible**) | | | | | | | |  |  |  | Phone Number | | | | | |  | Date |

Failure to submit an ACF or similar financial information or failure to submit a complete ACF or SA package as described in the audit requirements by the required due date will affect funding on all existing contracts, eligibility to apply under TDA’s Programs & freezing any newly awarded contracts. For assistance please call (512) 936-7892 or (512) 936-7882.

**Signature affirms the Community has reviewed and agrees with information provided.**

**Submit this form to TDA within 60 days after the end of your fiscal year to:**

TDA Compliance Division

P. O. Box 12847

Austin, TX 78711-2847; (800) 544-2042 or fax (888) 216-9867

Texas Department of Agriculture (TDA) Audit Requirements

Based upon revisions per OMB, Code of Federal Register Regulations (CFR), Title 2, Chapter II, Part 200, Subparts A thru F effective December 26, 2013 and Uniform Grant Management Standards State of Texas Single Audit Circular (2014) (UGMS), sub-recipients **expending** $750,000 (or appropriate threshold for relevant Fiscal Year) [Text deleted] or more in total Federal or total State awards (from TDA and other funding sources), shall obtain either a single audit **(SA)** or a program specific audit (OMB-CFR Subpart F Sec. 200.501, (a), (b), and UGMS). Sub-recipients may have a program specific audit in accordance with OMB-CFR Subpart F Sec. 200.501, (c) or UGMS if they expended funds for only one Federal (as listed in the Catalog of Federal Domestic Assistance) or one State program. If funds were spent for more than one Federal or State program, a SA is required.

The audit shall be conducted by a Certified Public Accountant (CPA) who is licensed by the Texas State Board of Public Accountancy. The CPA shall meet all of the general standards concerning qualifications, independence, due professional care & quality control as required by *Government Auditing Standards*, 2011 Revision, Chapter 3, including the requirements for continuing professional education & external peer reviews. Auditor selection should adhere to federal & State procurement requirements CFR-Subpart D Sec. 200.326 and Subpart F, Sec. 200.509, (a) & UGMS.

The independent auditor’s report should include all the relevant items listed on the *SA Report Submission Checklist* (see page 3). Additional guidance on the conduct and reporting of these audits is contained in the latest issuance of

1. *Government Auditing Standards* issued by the Comptroller General of the United States, 2011
2. AICPA’s Audit Guides for State & Local Governmental Units or Non-for-Profit Organizations
3. AICPA’s Audit Risk Alerts “State and Local Governmental Developments”
4. AICPA’s Audit Risk Alerts “Not-for-Profit Organizations Industry Developments”
5. CFR, Title 2, Chapter II, Part 200, Subparts A thru F: The latest CFR issuance supersedes & streamlines publications:
6. *OMB Circulars A-21*
7. OMB Circular A-87
8. OMB Circular A-110
9. OMB Circular A-122
10. OMB Circular A-89
11. OMB Circular A-102
12. OMB Circular A-133 and A-133 Compliance Supplement
13. OMB Circular A-50 and
14. State of Texas Uniform Grant Management Standards (UGMS)

**All sub-recipients with open TDA grants must submit the provided Audit Certification Form (ACF) which captures whether a SA or program specific audit is required or not.**

When sub-recipients do not meet the expenditure threshold, (see 1st paragraph above), TDA does not need a copy of the non SA report. Non SA report costs are not chargeable to Federal awards but SA costs are. (OMB-CFR, Subpart E Sec. 200.425 (2); UGMS Subpart B Sec 230(b) (2)). The audited time period is the sub-recipient’s fiscal year.

Sub-recipients receiving federal or state awards from TDA who are not required to have a SA audit shall certify in writing to the agency. The ACF is provided as a convenience to report this information. The sub-recipient’s Certifying Officer or designee (i.e. mayor, city manager, county judge, auditor, financial officer, etc.) shall submit the ACF within 60 days after the end of the sub-recipient’s fiscal year. (CFR-Subpart D, Sec. 200.331-(f)) UGMS Subpart C, Financial Administration, 26(d).

**Sub-recipients shall submit the following items within the required timeframe:**

**ACF:** Due within 60 Days after the sub-recipient’s fiscal year end: (required of all sub-recipients)

* Complete ACF (see page 1)

**SA Report Package**: Due within 9 months after the sub-recipient’s fiscal year end [Text deleted] :

1. Single Audit Report Package must be electronically uploaded to the Federal Audit Clearinghouse (FAC).
2. The Auditor should notify by email the Grant Recipient’s Chief Elected Official and TDA staff (CDBGReporting@Texas agriculture.gov) to confirm the submission was completed.

[Text deleted]

If the sub-recipient did not exceed the expenditure threshold, (as stated in 1st paragraph above) records must still be kept, available for review or audit by TDA staff (CFR-Subpart D, Sec. 200.336 (a)); UGMS –Section IV.-Subpart B Sec. 200(d). Any questions concerning audit requirements, call (512) 936-7892 or 936-7882 or (800) 544-2042.

**Sub-recipients subject to the SA Act prompted by state expenses have an additional requirement:** Sub-recipients must request, in writing, a designation of a primary state SA coordinating agency from the Governor’s Office (UGMS Subpart D Sec 400 (a)). The request must be sent to the Governor’s Office with specific information in accordance with the Texas Administrative Code Sec. 5.167.

**Texas Department of Agriculture (TDA)**

#### SA Report Checklist

**Please complete this form if a Single or Program Specific Audit is completed.**

Community Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ FYE: \_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

(sub-recipient or non-profit name)

TDA is distributing this checklist to improve the quality & completeness of audit reports. [Text deleted] For questions call (512) 936-7882 [Text deleted] .

To comply with OMB-CFR, Title 2, Chapter II, Part 200, Subparts A thru F (and or the Texas Single Audit Circular) & meet TDA requirements, the following checked items are submitted:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | [Text deleted] Date the report was been electronically submitted to the Federal Audit Clearinghouse. (Basic financial statements and single audit supplemental reports.) | | | | | |
|  | Is a ***management letter*** issued in conjunction with the audit report? ***( YES\_\_\_ or NO\_\_\_\_)*** | | | | | |
|  | If yes, is copy of management letter, response and planned corrective action on all findings and recommendations included? (Check off or mark N/A if no management letter issued) | | | | | |
|  | Is audit report submitted more than nine (9) months after the end of the audited fiscal year?  ***( YES\_\_\_ or NO\_\_\_\_)*** | | | | | |
|  | If yes, is response and planned corrective action for the delinquent submittal included? (Check off or mark N/A if submitted within nine (9) months) | | | | | |
|  | *An Opinion/Report* on Organization’s Financial Statements in accordance with *Government Auditing Standards* (CFR, Title 2, Chapter II, Part 200 Subpart F, Sec. 200.515 (a)) | | | | | |
|  | A *Management Discussion and Analysis Report* (GASB 34) | | | | | |
|  | *General Purpose/Basic Financial Statements* of the Organization.(CFR, Subpart F, Sec. 200.510 (a)) | | | | | |
|  | *Notes* to the General Purpose or Basic Financial Statements of the Organization. (FASB) | | | | | |
|  | *An Opinion/Report* on Schedule of Expenditures of Federal Awards. (CFR, Title 2, Chapter II, Part 200 Subpart F, Sec. 200.515 (a) | | | | | |
|  | A *Schedule of Expenditures of Federal Awards*: including federal funding agencies, pass-through Agencies, TDA’s contract number (ID assigned by pass-through), CFDA # & total expenditures per contract & per Federal program. (CFR, Title 2, Chapter II, Part 200 Subpart F, Sec. 200.510 (b)) | | | | | |
|  | *Notes to the Schedule of Federal Awards*, which describe significant accounting policies used in preparing the schedule. (CFR, Title 2, Chapter II, Part 200 Subpart F, Sec. 200.510 (b-6)) | | | | | |
|  | A *Report on Compliance and on Internal Control* Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards. (CFR, Title 2, Chapter II, Part 200 Subpart F, Sec. 200.515 (b)) | | | | | |
|  | A *Report on Compliance With Requirements Applicable to Each Major Program* and Internal Control Over Compliance. (CFR, Title 2, Chapter II, Part 200 Subpart F, Sec. 200.515 (c)) | | | | | |
|  | A Schedule of Findings & Questioned Costs. (CFR, Title 2, Chapter II, Part 200 Subpart F, Sec. 200.515 (d)) | | | | | |
|  | A Summary of auditor’s results; Type of report, Unmodified, Qualified, Adverse, Disclaimer. | | | | |
|  | Includes current Audit Findings, Reportable Conditions and Planned Corrective Action; | | | | |
|  | Includes prior Audit Findings, Reportable Conditions and Planned Corrective Action. | | | | |
|  | All reports signed and dated by the CPA. | | | | |
|  | **If CPA Contact Information is not included within the Audit Report:** Please complete the form on the other side with contact name, firm mailing address, phone, fax and e-mail address | | | | | |
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|  | | |  | |  | |
| Signature of CPA | | |  | | Community Audit Contact Signature ( sub-recipient) | |
|  | | |  | |  | |
|  | | |  | |  | |
| CPA Name and Title (please print or type) | | | |  | | Audit Contact Name/Title of (please print or type) | |

**TDA Single Audit**

**Submission Checklist Continued**

CPA Contact Information

Contact Person :\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Firm Name :\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Mailing Address:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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Phone Number :\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Fax Number :\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

E-Mail Address :\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Please complete this section if CPA contact information is not included within the Single or Program Specific Audit Report.