ExceleRate Pilot Center Audit Requirements

The audit requirement for the Pilot is based on each individual center's situation. Attached is a manual to help you determine if you need an audit. The manual has a large amount of introductory information; however, **the instructions you need to follow start on page 27**.

Steps:

- Go to page 27 of the manual.
- Log into the Grantee Portal https://grants.illinois.gov.portal/
- One you are logged in, you will see the audit review section (page 28), this will tell you if you have an audit due and when it is due (each Pilot center will be different depending on your fiscal year; therefore, some of you will have an audit due while some of you may not have an audit due at this time).
- If you have an audit due, follow the manual and the information on the screen to walk you through the process.
- When you get to page 31 of the manual, you will find a checklist. When you answer all the questions, you will find out which audit you must have. (Again, this is based on your center's individual situation and may not be the same audit as required for another participating Pilot center.) When completing the checklist, you will need to calculate your total "federal and state awards" for the center's fiscal year.

  GATA has three different level of audit requirements-$300,000 or more in federal and state expenditures, $500,000 or more in federal and state expenditures, and $750,000 or more in federal expenditures. Please refer to attached audit manual, page 31, for more details.

  Once you are logged into the portal, you will answer questions about your organization to determine the type of audit you need. Your CCAP certificate payments are not considered a federal or state award, so you do not need to include those amounts.

Notification:

Once you have logged-in and have gone through the steps to learn which audit you need, reminder notifications will be sent from the system to remind you that your audit is coming due.

Support:

If you or your financial person or CPA have questions about your specific situation, you can direct any question regarding audit and other financial reporting matter to DHS.OCA.FinancialReporting@Illinois.gov

Frequently Asked Questions (FAQ):

- When is the audit due date for the Pilot centers?

    - ✓ Depends of the type of audit, due date can be either 6 months or 9 months after grantee's fiscal year end.
    - ✓ Audit should be conducted based on center's fiscal year, NOT state fiscal year.

- What must be included in the audit? Is there a checklist to follow?

    - ✓ Details can be found on attached audit manual, starting from page 27

- Does a CPA need to conduct the audit?

    - ✓ Yes, if you are required to have an audit, the audit needs to be conducted by a CPA.
    - ✓ If, after completing the checklist, you find you must submit a Consolidated Year End Financial Report (CYEFR), then no audit from CPA is required.
    - ✓ Please note that if you are required to have an audit, the same CPA who does your bookkeeping, cannot conduct your audit – this would be a conflict of interest.
    - ✓ Please note that if you are required to have an audit, choose your CPA as soon as possible as audits take time to be completed.

- Who is the audit summitted to when it is completed?

    - ✓ Audit should be submitted to GATA portal as shown in the manual.

- Who can answer questions that we or our auditor might have?
    - ✓ You and/or your auditor can contact DHS.OCA.FinancialReporting@illinois.gov with specific questions about your situation.