State Grants Compliance Reporting: Less than $25,000

A grantee that receives, uses, or expends at least $1.00 but less than $25,000 in state funds within its fiscal year must file annually with the state agency that disbursed the funds

- a certification completed by the grantee Board and management stating that the funds were received, used, or expended for the purpose intended, and

- an accounting of receipts and expenditures of all the state funds.

For purposes of the required report, the grantee's fiscal year is used in determining the amounts received, used, or expended. The due date for filing the required report is six months after the nongovernmental organization's year-end, and the accounting must be certified and sworn to by the Treasurer and one other authorizing officer of the grantee. This certification is a representation by management and is not intended to be an independent assessment.

The Office of the State Auditor has developed, in coordination with the Office of State Budget and Management and other key state agencies, standard reporting formats, which should be used by all state agencies for meeting reporting requirements outlined in G.S. 143-6.2 and Title 9, Subchapter 3 of the North Carolina Administrative Code. It is the intent of the State Auditor that there be no exceptions to the financial reporting format. The standard reporting format for grantees receiving greater than $1 but less than $25,000 includes:

- Certification by the Treasurer and a second authorizing officer on the entity's letterhead;

- State Grants Compliance report, which includes supplemental compliance information, as well as financial and programmatic information

Required reporting formats have been developed for each funding level as

described in G.S. 143-6.2 and North Carolina Administrative Code

09 NCAC 03M.0102-.0802. To access these forms, click on **http://www.ncauditor.net/NonProfitSite/forms.aspx**

Use these charts to determine GS 143C-6-23 reporting requirements.

Total Funds	Reports Due	Reports
from All State Agencies	(Download forms from	**Due Date**
	http://www.ncauditor.net/NonProfitSite/forms.aspx)	
$1 - $24,999	• Certification	Within 6 months of entity's fiscal year end

$25,000 - $499,999	• State Grants Compliance Reporting Receipt of < $25,000.* • Certification • State Grants Compliance Reporting Receipt of >= $25,000 • Schedule of Receipts and Expenditures* • Program Activities and Accomplishments	Within 6 months of entity's fiscal year end
$500,000 or more	• Certification • State Grants Compliance Reporting Receipt of >= $25,000 • Audit [A-133 Single Audit if >= $500,000 in Federal funds or Yellow Book Audit] • Schedule of Federal and State Awards (May be included in the audit) • Program Activities and Accomplishments	Within 9 months of entity's fiscal year end

Reports Total Funds	Certification	State Grants Compliance Reporting	Schedule of Receipts and Expenditures	Audit with Schedule of Federal and State Awards	Activities and Accomplishments
$1 - $24,999	X	X			
$25,000 - $499,999	X	X	X		X
$500,000 or more	X	X	X	X	X

Use this chart to determine where to send copies of each GS 143C-6-23 report.

All grantees must send one copy of each GS 143C-6.23 report to DHHS.

Mail to: DHHS Office of the Controller

NonGov Audit Resolution

2019 Mail Service Center

Raleigh, NC 27699-2019

Or direct delivery to: 1050 Umstead Drive

Raleigh, NC 27606

In addition, grantees receiving $500,000 or more must **also** send a copy of all

GS 143C-6.23 reports to the

State Auditor.

Mail to: Office of the State Auditor

GS 143C-6.23 Reporting

20601 Mail Service Center

Raleigh, NC 27699-0601

Or direct delivery to: 2 South Salisbury Street

Raleigh, NC 27603

Grants Information Center

The Office of the State Auditor (OSA) is developing the North Carolina Grants Information Center (GIC), an automated reporting system for GS 143C-6-23. GIC will be accessed from the Auditor's NonProfit homepage **http://www.ncauditor.net/NonProfitSite/nphome.aspx**. All reports except the audit can be filed on-line directly with OSA. OSA will receive the electronic or hard copy audit and indicate in the system that it has been received and send a copy to the funding State agency(ies). The funding agency and the grantee are not required to keep a copy of these reports because the electronic copy will be kept indefinitely and is readily available through the web. It is expected that virtually all grantees will enter the reports on-line. Grantees that do not have access to the Internet or required hardware and software to support the newer Internet applications can continue to file hard copy reports. OSA will key any reports that are submitted in hard copy. All questions about GS 143C-6-23 reporting requirements will be addressed to OSA.

The reports that are presented to the grantees for data entry will show the data in the current OSA record including pre-populating the receipts and level of reports due by grantee fiscal year. On-line reports have many edits and incorrect reports cannot be submitted. When a report is incorrect then the data entered is lost if the session ends.

All persons entering data into the system must have a NCID. In the data entry mode the user will only see the records associated with the agency for that NCID. Inquiry and reports feature will be available to the general public. Standard reports can be sorted and filtered. All reports can be exported to EXCEL for ad hoc reports.

OSA Support for GIC

• OSA will pre-populate the grantee's record in the system.

• OSA will load historical payment data for SFY 05/06 and automate the loading of SFY 06/07 and future payment data.

• Payment data will be updated minimally monthly and may be as frequently as daily.

• The Non-Compliance and Suspension of Funding Lists will be updated daily.

• An OSA administrator will be available to help grantees who have data entry questions, or disagree with the reported payments or need to make changes to their record in the automated system. State agencies will also route requests for corrections or changes to the system including changes to the grantee's name through this administrator.

• OSA will provide support to grantees with registering for the NCID. It has not been determined which agency will notify ITS when a grantee no longer needs access.

• The NCAC will be amended to reflect the new process.

• GS 143C-6-23 will be revised to match the new process.

DHHS Support for GIC

• DHHS will continue to track the receipt and accuracy of A-133 audits from DHHS subrecipients expending more than $500,000 in federal funds and to ensure resolution of all audit findings.

• DHHS will review the accuracy of reports in the GIC.

• DHHS will enter new grantees in the automated reporting system.

• DHHS will enter and update grant award data as needed. The grant award data will include the amount of the award by SFY and the purpose of the award.