

## Texas Department of Agriculture (TDA) Audit Certification Form (ACF)

The Online ACF may be accessed at the following link:  
<http://www.texasagriculture.gov/GrantsServices/RuralEconomicDevelopment/RuralCommunityDevelopmentBlockGrantCDBG/CDBGResources/Compliance/AuditCertificationFormOnlineSubmission.aspx>

1. Or Go to [www.TexasAgriculture.gov](http://www.TexasAgriculture.gov)
2. Glide cursor over Grants & Services and **Click on Office of Rural Affairs.**
3. Go to bottom left side of page and **Click on Rural Community Development Block Grants**
4. Go to bottom right side of page and **Click on Forms**
5. **Click on Audit Certification Form** (PDF file) or
6. **Click on Audit Certification Form On line submission button.**

**Community:** \_\_\_\_\_ **Fiscal Year Ending:** \_\_\_\_\_  
(Sub-recipient or non-profit name) (Month/ Year)

- We **have met or exceeded** the federal or state expenditure threshold of \$500,000. We have or will contract with \_\_\_\_\_ (CPA Firm) to complete our Single Audit (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 filled out if less than \$500,000 of federal or state expenditures:*

#### Federal Funds

<u>Federal Grantor</u>	<u>Pass-through Grantor</u>	<u>Program Name &amp; CFDA Number</u>	<u>Contract Number</u>	<u>Expenditures</u>
HUD	TDA	CDBG 14.228		
HUD	TDA	CDBG Recovery 14.255		
<b>Total Federal Expenditures for this Fiscal Year</b>				<b>\$</b>

#### State Funds

<u>State Grantor</u>	<u>Pass-through Grantor (if any)</u>	<u>Program Name</u>	<u>Contract Number</u>	<u>Expenditures</u>
<b>Total State Expenditures for this Fiscal Year</b>				<b>\$</b>

Printed Name \_\_\_\_\_ Title \_\_\_\_\_ E-Mail \_\_\_\_\_  
 Certifying Officer Signature \_\_\_\_\_ 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 could 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.

**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 to OMB Circular A-133 (Federal Register/Vol. 68, #124, 06/27/03) and Uniform Grant Management Standards State of Texas Single Audit Circular (June 2004) (UGMS), sub-recipients **expending** \$300,000 (for fiscal years ending December 31, 2003 and earlier) \$500,000 (for fiscal years ending January 31, 2004 and after) 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 A-133 Subpart B Sec. 200 and UGMS). Sub-recipients may have a program specific audit in accordance with OMB Circular A-133 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 single audit 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 and quality control as required by *Government Auditing Standards*, 2003 Revision, Chapter 3, including the requirements for continuing professional education and external peer reviews. Auditor selection should adhere to federal and state procurement requirements.

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 the following publications:

- *Government Auditing Standards* issued by the Comptroller General of the United States, 1994
- OMB Circular A-133, revised 6/27/2003
- OMB Circular A-133 Compliance Supplement
- AICPA's Audit Guides for State & Local Governmental Units or Non-for-Profit Organizations
- AICPA's Audit Risk Alerts "State and Local Governmental Developments"
- AICPA's Audit Risk Alerts "Not-for-Profit Organizations Industry Developments"
- State of Texas Uniform Grant Management Standards

**All sub-recipients must submit the provided Audit Certification Form (ACF) which captures whether a SA or program specific audit is required.**

When sub-recipients do not meet the expenditure threshold, (see 1<sup>st</sup> paragraph above), TDA does not need a copy of the non SA report. Non SA report costs are not chargeable to Federal or State awards, SA costs are. (OMB A-133 Subpart B Sec. 230(b) (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 attached ACF is provided as a convenience for this information. The sub-recipient's Certifying Officer or designee (i.e. mayor, city manager, county judge, auditor, financial officer, etc.) shall submit the certification within 60 days after the end of the sub-recipient's fiscal year. (UGMS Subpart-C-Financial Administration- 26(d))

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

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

- Completed Audit Certification Form (see page 1)

**SA Package: Due within 9 months after the end of the audited fiscal year and includes:**

- *SA Report Submission Checklist* completed, signed by the independent CPA and sub-recipient (see page 3);
- 1 copy of the entire audit report issued by the CPA; (basic financial statements and SA supplemental reports)
- 1 copy of any management letter issued in conjunction with the audit report; and
- 1 copy of management's response and planned corrective action on all findings, recommendations, and questioned costs contained in the audit report and management letter.

If the sub-recipient did not exceed the expenditure threshold, (as stated in 1<sup>st</sup> paragraph above) records must still be kept available for review or audit by TDA staff (OMB A-133 Subpart B Sec. 200(d); UGMS –Section IV. State of Texas Audit Single Circular-Subpart B Sec. 200(d). If have any questions concerning audit requirements, call (512) 936-7892 or 936-7882 or (800) 544-2042.

**Sub-recipients who are subject to the SA Act based on the information provided above and expend funds under more than one State or Federal program 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 Submission Checklist

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

**Community Name:** \_\_\_\_\_ **FYE:** \_\_\_\_/\_\_\_\_/\_\_\_\_  
(subrecipient or non-profit name)

TDA is distributing this checklist to improve the quality and completeness of audit reports. Please have your CPA complete, sign and submit the checklist along with the required audit reports to TDA's Compliance Division within nine (9) months after the end of your fiscal year. For questions call (512) 936-7892 or (512) 936-7882 or (800) 544-2042.

To comply with OMB Circular A-133 (and or the Texas Single Audit Circular) and meet TDA requirements, the following checked items are submitted:

	One copy of the audit report. (Basic financial statements and single audit supplemental reports.)
- - -	Is a <b>management letter</b> issued in conjunction with the audit report? ( <b>YES</b> ___ or <b>NO</b> ___ ) 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? ( <b>YES</b> ___ or <b>NO</b> ___ ) 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)
	<i>An Opinion/Report on Organization's Financial Statements in accordance with Government Auditing Standards. (SOP 98-3), (OMB A-133, Sec.505 (a))</i>
	<i>A Management Discussion and Analysis Report (GASB 34)</i>
	Includes <i>General Purpose or Basic Financial Statements</i> of the Organization. (SOP 98-3), (OMB A-133, Sec.310(a))
	<i>Notes to the General Purpose or Basic Financial Statements of the Organization. (SOP 98-3)</i>
	<i>An Opinion/Report on Schedule of Expenditures of Federal Awards. (SOP 98-3), (OMB A-133, Sec.505(a)), (may combine with Financial Statement Opinion)</i>
	<i>A Schedule of Expenditures of Federal Awards, including TDRA's contract number, Federal Funding Agencies, Pass-Through Agencies, CFDA number and total expenditures per contract and per Federal program. (OMB A-133, Subpart C, Sec .310 (b))</i>
	<i>Notes to the Schedule of Federal Awards, which describe significant accounting policies used in preparing the schedule. (OMB A-133, Sec.310 (b), (6))</i>
	<i>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. (OMB A-133, Sec .505 (b))</i>
	<i>A Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133. (OMB A-133, Sec .505 (c))</i>
	<i>A Schedule of Findings &amp; Questioned Costs. (OMB A-133, Sec .505 (d))</i>
	A Summary of auditor's results;
	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.
	<b>If CPA Contact Information is not included within the Audit Report:</b> Please complete the form on the other side with contact name, firm mailing address, phone, fax and e-mail address

\_\_\_\_\_  
Signature of CPA

\_\_\_\_\_  
Signature of Community ( sub-recipient) Audit Contact

\_\_\_\_\_  
Name and Title of CPA (please print or type)

\_\_\_\_\_  
Name/Title of Audit Contact (please print or type)

## TDA Single Audit Submission Checklist Continued

### CPA Contact Information

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

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

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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.