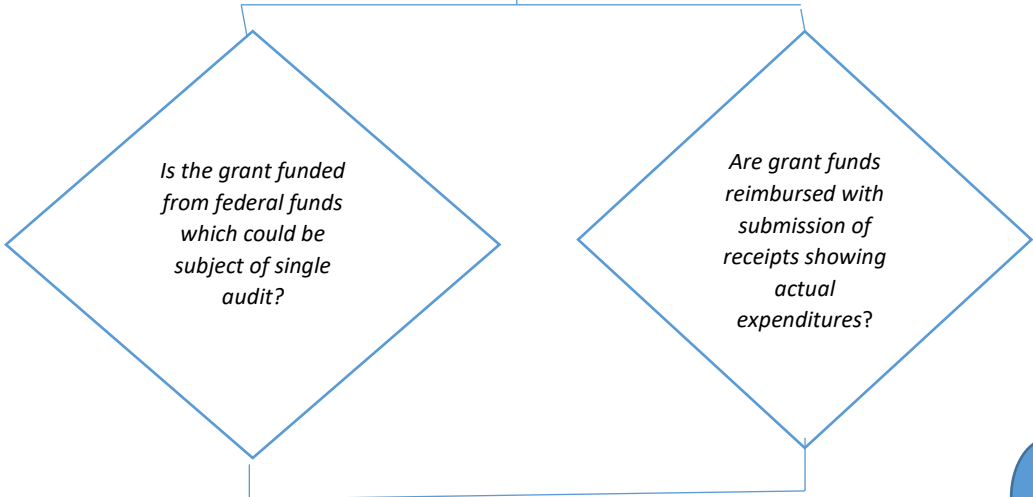


State Grant Funds Received

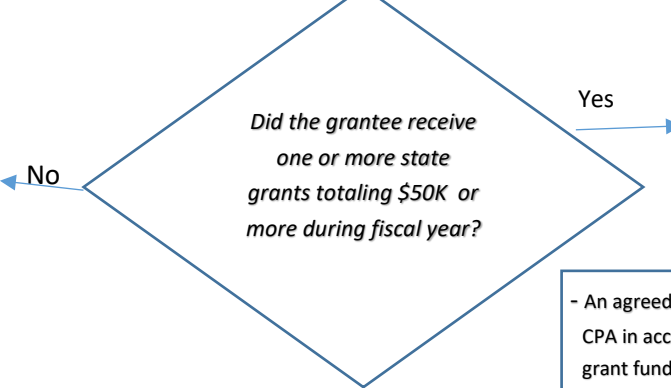


Not subject to SB 345 Reporting

Yes to Either Questions

If the answer to both questions is NO then the grant is subject to SB 345 Reporting.

Must submit a sworn statement to Grantor within two years after the end of the fiscal year in which the grantor disbursed state grant to grantee.



Must submit a report of the disbursement of grant funds to all grantors and State Auditor (effective July 2021) within two years after the end of the fiscal year which the funds were disbursed as follows:

- Sworn Statement Must Be notarized by a notary public and include, at a minimum, the following (submitted to the grantor and State Auditor (effective July 2021):**
- (1) Name, address, telephone number & FEIN # of the grantee
 - (2) Grant number or other identifying information
 - (3) Period(s) covered
 - (4) Total amount of award
 - (5) Funds actually received under the grant
 - (6) Listing of expenditures (level of detail contained within the grant budget)
 - (7) Grantee's fiscal year

- An agreed upon procedures engagement conducted by an independent CPA in accordance with AICPA attestation standards to determine the grant funds were spent as intended (within two years).
- Shall contain at a minimum:
 - Grant Number
 - Amount of Award
 - Receipts of Grant Funds
 - Expenditures of Grant Funds
 - Time period being reported on

OR

- In lieu of the AUP report, one of the following may be substituted **WITH** a sworn statement as defined above:
- An audit performed by an independent CPA that complies with the federal register for single audits if the audit includes a schedule of state grant receipts and expenditures (in relation opinion).
 - A financial audit of the grantee's financial statements performed by an independent CPA that complies with GAAS and GAGAS that includes a schedule of state grants receipts and expenditures (in relation opinion).