

## West Virginia Department of Health & Human Resources Grantee Audit Certification & Federal Expenditure Disclosure (GACFED)

(Please see Instructions for the Completion of the GACFED form in Section 310 of the DHHR Grantee Audit Compliance Guide)

**A. Grantee Name:** \_\_\_\_\_ **Grantee Fiscal Year Ended:** \_\_\_\_\_  
(Month, Day, Year)

**B. Federal Expenditure Disclosure (Mark One Box Only)**

We **have exceeded** the Federal expenditure threshold of \$500,000 using the basis for determining Federal awards expended as described in Section 205 of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organization*. We have or will contract with \_\_\_\_\_ (CPA Firm) to complete our single or program specific audit, to be prepared in accordance with the provisions of OMB Circular A-133. We will submit the audit report within the earlier of 30 days after receipt of the auditor's report, or nine (9) months after the end of the annual audited period. **(List of Federal awards and expenditures do not have to be disclosed in Section C below)**

We **did not exceed** the \$500,000 Federal expenditure threshold required for a single or program specific audit to be conducted this fiscal year. **(Federal awards and expenditures must be disclosed in Section C below)**

We **only received State Funding and therefore did not exceed** the \$500,000 Federal expenditure threshold required for a single or program specific audit to be conducted this fiscal year. **(No disclosure must be made in Section C below)**

*If exempt from (did not exceed) single audit requirements of OMB Circular A-133, Federal grant awards and expenditures must be disclosed below*

**List of Federal Awards and Expenditures based on the fiscal year end referenced above. (Attach additional page(s) if necessary)**

**C.**

	Federal Agency	Pass-Through Grantor (if any)	Program Name and CFDA Number	Grant Number	Grant Revenues	Grant Expenditures
1.						
2.						
3.						

**D. Note:** This form must be signed by an individual no lower than the executive director or chief financial officer.

Printed Name \_\_\_\_\_ Title \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_ Phone # \_\_\_\_\_

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

WV DHHR Office of Internal Control and Policy Development  
Division of Compliance and Monitoring  
Capitol Complex, Building 3, Room 451  
Charleston, WV 25305  
Telephone: 304-558-9919 Fax: 304-558-2269