EXHIBIT F
INDEPENDENT AUDITS AND ATTESTATIONS

1. The Type of Report is Dependent on the Source of Funds

    1.1. The relevant audit and attestation requirements that may be applicable to the Grantee are contingent upon the collective awards received by the Grantee from all funding sources, the source(s) of the funding (federal, state, or private), and the fiscal year(s) in which the funding was received and expended. When planning for and procuring independent audit and attestation services, the Grantee must consider all other grants, regardless of the awarding agency/department, when determining the most efficient and effective means to comply with federal audit requirements and state accountability requirements in full.

2. Federal Audit Requirements

    2.1. A Grantee that expends $1,000,000 or more in federal awards during the Grantee's fiscal year must have a single audit conducted in accordance with 2 CFR 200 Subpart F, except when it elects to have a program-specific audit conducted in accordance with paragraph (c) or (d) of 2 CFR 200.501, if applicable. A Grantee that expends less than $1,000,000 in federal awards during its fiscal year is exempt from federal audit requirements for that year, except as noted in 2 CFR 200.503. (Note: For fiscal years ending prior to September 30, 2025, the threshold is $750,000 instead of $1,000,000.)

    2.2. "Federal awards" are defined as the federal financial assistance that a recipient (i.e., the Grantee) receives directly from a federal agency or indirectly from a pass-through entity (e.g., the Department); or cost-reimbursement contracts under the Federal Acquisition Regulation that the recipient receives directly from a federal agency or indirectly from a pass-through entity.

    2.3. The Grantee must electronically submit the data collection form described in 2 CFR 200.512(a) and 2 CFR 200.512(b) and the reporting package described in 2 CFR 200.512(c) to the Federal Audit Clearinghouse, which is the repository of record for Subpart F reporting packages and the data collection form.

3. Grantee Audit Certification and Federal Expenditure Disclosure Form

    3.1. The Department cannot immediately identify grantees that receive federal awards from sources external to the Department. Therefore, the Department utilizes a Grantee Audit Certification and Federal Expenditure Disclosure (GACFED) form to track the Grantee's total federal award expenditures and ensure the Grantee complies with the federal audit requirements of 2 CFR 200 Subpart F when necessary. Specifically, the GACFED form provides the Department with precise information related to the Grantee's total federal award activity in advance of the single audit due date. A copy of the GACFED form is located at https://www.wvdhhr.org/oamr/GranteeAuditComplianceGuide/.

    3.2. If the Grantee receives funds under this Grant Agreement that overlap two of its fiscal years, the Grantee must submit one GACFED form for each of the fiscal years in which the Grantee receives funding. For example, if the period of performance for the grant begins July 1, Yr 1 and ends June 30, Yr 2, a Grantee with a fiscal year end of December 31 must submit two GACFED forms, one for their fiscal year ended December 31, Yr 1 (to cover the first and second quarters of the period of performance for the grant) and one for their fiscal year ended December 31, Yr 2 (to cover the third and fourth quarters of the period of performance).

    3.3. The Grantee shall submit the GACFED form to the Office of Shared Administration, Division of Compliance and Monitoring, at the physical address or email address referenced in Section 5.1 below within 60 days after the Grantee's fiscal year end.

4. State Accountability Requirements

4.1. Per West Virginia Code §12-4-14, cited as the *West Virginia Grant Transparency and Accountability Act*, and the West Virginia Code of State Rules at 155 CSR 09, which is a legislative rule that establishes standards and procedures for recipient of state funds and grants to account for the manner in which those funds are spent, any Grantee who receives one or more state grants totaling $50,000 or more in the aggregate in a state fiscal year (ending on June 30) shall file with the grantor (i.e., Department) and the State Auditor a report of how the state grant funds were disbursed.

4.2. For purposes of West Virginia Code §12-4-14, the term "report" means an engagement, such as an agreed upon procedures engagement or other attestation engagement, performed and prepared by a certified public accountant to test whether state grants were spent as intended. The term "report" does not necessarily mean a full-scope audit or review of the Grantee.

4.3. The Grantee must submit the required report referenced within West Virginia Code §12-4-14 to the Office of Shared Administration, Division of Compliance and Monitoring, at the physical address or email address referenced in Section 5.1 below within two years after the end of the fiscal year in which the Department disbursed state grants to the Grantee. If the Grantee's fiscal year end differs from the state fiscal year, the Grantee must file the report within two years after the end of its fiscal year following the state fiscal year in which the funds were disbursed.

5. Address for Submission

5.1. The Grantee shall submit GACFED forms and reports required by the West Virginia Code §12-4-14 to the following physical address or email address:

West Virginia Office of Shared Administration
Division of Compliance and Monitoring
One Davis Square, Suite 401
Charleston, WV 25301
Email: OSAFinanceDCAM@wv.gov

6. Grantee Audit Compliance Guide

6.1. The Division of Compliance and Monitoring developed a Grantee Audit Compliance Guide to further describe and to assist grantees in complying with the audit, reporting, and related disclosure requirements applicable to the Department's grant awards. The Grantee Audit Compliance Guide is available at https://www.wvdhhr.org/oamr/GranteeAuditComplianceGuide/Index.html. In addition to the Grantee Audit Compliance Guide, the website includes a copy of the GACFED form and related instructions, links to certain regulatory documents such as 2 CFR 200 Subpart F and WV Code §12-4-14, and various other forms and tools to assist the Grantee in complying with the federal audit requirements and state accountability requirements.