Frequently Asked Questions
New GATA Annual Audit-Related Requirements*

1. Q: What do we do with the CSFA numbers that are already generated when we log in?

   A: You do not need to complete the individual sections of the CYEFR for CSFA Programs which begin with a 586 (for example, 586-44-0414 Title I Grants to Local Educational Agencies does not need to be filled out). Instead you should report your ISBE grants as one summary amount as explained in the instructions starting with step 7.

   You SHOULD complete any section of the CYEFR for CSFA programs that DO NOT begin with 586 (for example, 478-00-0251 Medical Assistance Program), as these amounts are NOT included in the CYEFR Expenditure Lookup amounts.

2. Q: How do we report Medical Assistance Program (Medicaid) expenditures?

   A: Please use the following link for guidance on completing the Medical Assistance Program (Medicaid) section of the CYEFR.

3. Q: What is reported in “Other Grant Programs and Activities”?

   A: Expenditures from federal grants that were not received from a State agency (e.g. ISBE) should be reported under this section.

   For example, if the District expended IDEA funds which flowed through a Special Education Cooperative as a sub grant (the District is a subrecipient), then report those expenditures in the “Other Grant Programs and Activities” section, under the Federal column, in either the “Misc. Costs” or “Direct Administrative” costs category. This also applies to federal funds received as a sub grant (the District is a subrecipient) from an EFE or other non-State agency.

   Another example would be the Small Rural School Achievement Grant (also known as REAP) funds received directly from the Federal government. Expenditures from this program should also be reported under “Other grant programs and activities” in the “Direct Federal” column.

4. Q: If we've already submitted our CYFER with each ISBE program listed out, will we need to redo it?

   A: You will not necessarily need to re-do the CYEFR. However, it is possible during the State agency reconciliation process that the CYEFR will be returned for corrections (either for ISBE programs or other State agency programs).
5. **Q: Will the LEA be placed on the Illinois Stop Payment List for late filing?**

   **A:** ISBE will not be placing LEAs on Stop Pay for the FY18 GATA audit-related requirement. ISBE is working with the Governor’s Office of Management and Budget (GOMB) and other state agencies to insure that other state agencies don’t put districts on Stop Pay for audit-related requirements prior to the February 8, 2019 deadline.

6. **Q: What are the requirements for the Peer Review Letter?**

   **A:** A copy of the peer review letter (often times called the “Report of Firm’s System of Quality Control”) should be submitted via your AFR submission, uploaded to the GATA Portal (under Step 3), or emailed to gata@isbe.net (include “Peer Review Letter” in your subject line). The peer review report should be up-to-date and cover the audit period. A copy of the report can be provided by the LEA’s audit firm.

   Federal Uniform Guidance requires grantees to obtain a copy of their prospective audit firm’s peer review report which the auditor is required to provide under Generally Accepted Government Auditing Standards (GAGAS).

7. **Q: What is the source of amounts on the CYEFR Expenditure Lookup / amounts don’t match my records?**

   **A:** The amounts included on the CYEFR Expenditure Lookup were collected from FRIS and include expenditures for all applicable State and Federal grants administered by ISBE. The expenditures included on this report are intended to be used only for completing the Consolidated Year-End Financial Report on the GATA Grantee Portal and are not intended to be used or interpreted for any other purposes.

8. **Q: We receive “X” money from a non-State Agency. How are those funds reported on the CYEFR? / Do we report those funds as federal funds on the CYEFR?**

   **A:** Expenditures from Federal grants received through a non-State agency (e.g. directly from the Federal government, or as a sub grant (the District is a subrecipient) from a Special Education Cooperative, EFE, etc.) should be reported in the “Other grant programs and activities” section of the CYEFR. Amounts should be reported under the “Direct Federal” column. Also, see response to Question #3.

   NSLP Equipment grants are federally funded and included in the amounts reported on the CYEFR Expenditure Lookup.

   E-Rates funding is not reported on the FY18 CYEFR.
9. **Q:** Do we need to complete Step 2 if we expend less than $300,000 in federal and state grant funds?

**A:** Yes. The Consolidated Year End Financial Report (Step 2) needs to be completed by all State of Illinois grantees (including School Districts, Special Education Cooperatives, and EFEs) regardless of expenditure amount.

10. **Q:** Will totals of this CYEFR be expected to balance with anything on our AFR?

**A:** No. For FY18, the CYEFR is not expected to balance or reconcile in total with the AFR. This may change for FY19 reporting.

11. **Q:** Our IDEA funds go to our Special Ed Coop. How is that handled on these reports? How do I get that information?

**A:** Expenditures from a sub grant (the District is a subrecipient) received through a Special Education Cooperative should be reported in the “Other grant programs and activities” section of the CYER, under the “Direct Federal” column. If your District reports IDEA expenditures on the AFR, and/or on a Schedule of Expenditures of Federal Awards (SEFA), then you will need to include IDEA expenditures on the CYEFR.

If you still have questions about reporting IDEA funds please contact us at 217-782-5630.

12. **Q:** If a district has a Single Audit can they still use the Expenditure Lookup or should they be matching fed funds to the Schedule of Expenditures of Federal Awards?

**A:** If a District has a Single Audit they can still use the CYEFR Expenditure Lookup. Generally speaking, total Federal amounts on the Expenditure Lookup should match or be close to total amounts reported on the SEFA for ISBE programs.

Amounts reported for the Medical Assistance Program (Medicaid) should agree with amounts reported on the SEFA as explained in these instructions.

13. **Q:** If you think you have made a mistake on the certification, who do you contact?

**A:** Please contact the ISBE GATA Division at 217-782-5630 or by e-mail at gata@isbe.net.

14. **Q:** Is this a requirement for Regional Offices of Education? If yes, what steps should be taken if our FY18 audit is not complete?
A: The GATA Audit Requirements are applicable to all grantees of the State of Illinois, including Regional Offices of Education. At this time, please complete the Audit Certification Form (Step 1) and Consolidated Year-End Financial Report (Step 2). Please be aware, the Governor’s Grant Accountability and Transparency Unit (GATU) is aware of the late ROE audits and is working on a solution. We will provide additional information as it becomes available.

15. Q: What reporting do Co-ops have in relation to the CYFER?

A: Special Education Cooperatives should report on the CYEFR as detailed in the CYEFR Instructions.

*The questions and answers found in this document apply to the GATA Audit Requirements as they relate to FY18 audits.