

GRANT ACCOUNTABILITY AND
TRANSPARENCY ACT (GATA)
REPORTING REQUIREMENTS
FOR FY21 AUDITS

TABLE OF CONTENTS

- CHANGES TO ISBE FY21 AFR (SLIDE 3)
- DUE DATES (SLIDE 4)
- NAVIGATING TO THE CURRENT YEAR AUDIT REVIEW (SLIDES 5-8)
- PART II – COMPLETING THE CURRENT YEAR AUDIT REVIEW (SLIDE 9)
 - STEP 1 – AUDIT CERTIFICATION (SLIDE 11)
 - STEP 2 – CONSOLIDATED YEAR END FINANCIAL REPORT (CYEFR) (SLIDES 12-17)
 - STEP 3 – AUDIT PACKAGE SUBMISSION (SLIDES 18-20)
 - STEP 4 – DATA COLLECTION FORM (SLIDE 21)
- PART III COMMON ISSUES (SLIDE 22)

CHANGES TO ISBE FY21 AFR

In an effort to help address the increasingly complex reporting requirements for School Districts/Joint Agreements, the Single Audit workpapers are no longer required to be submitted by the Annual Financial Report (AFR) due date. School District / Joint Agreement Single Audits are due in accordance with 2 CFR 200.512(a).

All School Districts / Joint Agreements that have Federal grant expenditures greater than \$750,000 are required to complete the workpapers found in the "Single Audit Workpaper Template" at:

https://www.isbe.net/_layouts/Download.aspx?SourceUrl=https://www.isbe.net/Documents/Single-Audit-Workpapers.xlsx

(Also available on www.isbe.net/gata, under the "What's new?" banner)

The Single Audit Workpapers should be included with the audit package submitted to the Federal Audit Clearinghouse.

CONCERNING DUE DATES

FY21 Annual Financial Report (AFR)

1. Due to regional superintendents by October 15, 2021
2. Due to ISBE by November 15, 2021
3. Regional superintendents can issue extensions until December 15, 2021

Single Audits

The Consolidated Year End Financial Report (CYEFR) and additional audit package documents are due on the GATA portal the earlier of 9 months after fiscal year end (FYE) OR 30 days after the single audit has been submitted to the Federal Audit Clearinghouse (FAC). ***Due dates on the portal will change once the single audit has been accepted by FAC.***

Other Audit Types (GAGAS/GAAS)

For entities that receive an audit other than a single audit, the CYEFR and audit package are due the earlier of 6 months after FYE or 30 calendar days after receiving the auditor's report.

CARES Extension Information*

Per OMB Memo M-21-20 (Appendix 3.IX), grantees with fiscal year-ends through June 30, 2021, can delay the completion and submission of the Single Audit reporting package, as required under Subpart F of 2 CFR §200.501 to six months beyond the normal due date.

https://www.whitehouse.gov/wp-content/uploads/2021/03/M_21_20.pdf

GATU has published guidance on OMB Memo M-21-20 and how it applies to audits required by GATA:

<https://www2.illinois.gov/sites/GATA/Documents/Home/ARP%20State%20Agency%20Guidance%20-%20M-21-20.pdf>

*Please be aware, the GATA Portal does not automatically recognize extensions and so grantees should communicate the need for an extension with their cognizant agency. Grantees should maintain documentation for the reason of the delay.

PART I – NAVIGATING TO THE CURRENT YEAR AUDIT REVIEW

LOGIN TO GRANTEE PORTAL

- On the first business day after the grantee's fiscal year end, the grantee will receive a notification that their Active Audit Review is available.
- Grantees should begin by logging into the GATA Grantee Portal (<https://grants.illinois.gov/portal>).

For assistance logging into the Grantee Portal or help recovering an account, please call the Department of Innovation and Technology help desk at 217-524-3648



The screenshot shows the login page for the Illinois Grant Accountability and Transparency Act Grantee Portal. The page has a blue header with the title "Illinois Grant Accountability and Transparency Act Grantee Portal". Below the header, there is a welcome message: "Welcome to the Illinois GATA Grantee Portal. To access the Portal you must have an Illinois.gov account." There are three buttons: "Sign In Here", "Create Account", and "Account Help". Below the buttons is a section titled "Frequently Asked Questions" with four links: "How to access the Illinois GATA Grantee Portal.", "How to create an Illinois.gov public account.", "How to reset your password.", and "All Grantee Portal FAQs". At the bottom, there is a section titled "Department of Human Services (DHS) Centralized Repository Vault (CRV) Users" with a message: "If you have a DHS CRV account or an Illinois.gov partner account in the external domain, you can use it to access the Grantee Portal but you must append '@external.illinois.gov' to the end of your username." For example: "John.Doe@external.illinois.gov". For assistance with your CRV account please [click here](#).

GATA ID AND AUDIT ID

- When contacting your cognizant agency for assistance it is helpful to have your GATA ID and/or Audit ID

Illinois Grant Accountability and Transparency Act
Grantee Portal - Main Menu Sign out

Organization: **ISBE Test School District** Edit
GATA ID: **691201**
State cognizant agency: **State Board Of Education (536)**
Contact for assistance: GATA@isbe.net
You are signed in as: **isbetestgrantee**

Notes and Comments Add Note

Active Audit Reviews

Audit	Audit ID	Status	Status Description
View	14768	Pending FYE	No action is required until after the end of the fiscal year.

[Click to view a list of all audit reviews](#)
[Federal Uniform Guidance and Illinois GATA audit requirements](#)
[Audit Report Review Manual](#)

OPEN ACTIVE AUDIT REVIEW

- Scroll down to the “Active Audit Review” section and click on the “View” button. Audits are listed with the most recent on the top and oldest on the bottom.

Active Audit Reviews			
Audit	Audit ID	Status	Status Description
View	14768	Pending FYE	No action is required until after the end of the fiscal year.

[Click to view a list of all audit reviews](#)
[Federal Uniform Guidance and Illinois GATA audit requirements](#)
[Audit Report Review Manual](#)

- After clicking on the “View” button, additional information about the selected audit review is displayed at the top of the screen.

Audit Information	
Audit ID	14768 (If assistance is needed, contact your cognizant agency and reference this number)
Audit Period	Start: 7/1/2018 End: 6/30/2019 Organization's FY End Date: 06/30
Audit Contacts	Your organization does not have portal users selected to receive audit review notifications. Click the "Manage Portal Access" button then select the user(s) to edit their notifications. Manage Portal Access
Status	Data Collection Form Past Due : The Data Collection Form is past due.

Use this button to assign individuals in your organization to receive audit notifications.

Pay particular attention to the audit period to ensure you are working on the correct year.

PART II –
COMPLETING THE CURRENT
YEAR AUDIT REVIEW

SUMMARY OF THE AUDIT REVIEW

- Each step of the audit process has to be completed in order
- Start each step by clicking on the corresponding button
- **Due Date for Single Audits**
 - The due date for steps 2-4 for single audit filers is the earlier of 9 months after the grantee's fiscal year end OR 30 days after the audit has been accepted by the Federal Audit Clearinghouse (FAC). The due dates in the system will change once an audit is accepted by FAC.
 - See Slide 4 for additional information regarding CARES Extensions

Step 1 - Audit Certification Form

The audit certification form is used to determine the type of audit that this organization is required to perform. The submission of this form is required no later than 60 calendar days after the end of the organization's fiscal year.

Audit Certification Form

Due: 8/29/2019

Step 2 - Consolidated Year-End Financial Report

The consolidated year-end financial report (CYEFR) is a breakout of all spending by program and expense category. Every dollar expended in your organization's fiscal year must be reflected in this report.

Consolidated Year-End Financial Report

Due: 12/30/2019

Step 3 - Upload File Requirements

For all audits, a Peer Review Letter or Internal Inspection for 'off-years' is required.

For single and program audits, the audit file pulled from your submission to the Federal Audit Clearinghouse by your state cognizant agency.

For financial audits, you will be required to upload the audit files.

Upload Requirements

Due: 12/30/2019

Step 4 - Data Collection Form

The data collection form gathers information about the audit. It is used to search, filter and route the audit through the review process. It is due immediately after the audit package upload.

Data Collection Form

Due: 12/30/2019

Step 5 - Management Decision Letter

Once the audit review process is complete you will be able to view the Management Decision Letter here.

STEP 1 - AUDIT CERTIFICATION FORM

- The Audit Certification Form will show additional questions if the grantee answers “no” to any of the preceding questions.
- Question 1 – Did the grantee **expend** \$750,000 or more in **Federal grant awards**
- Questions 2-3 – Did the grantee **expend** greater than \$500,000, or more, OR \$300,000, or more, in **State and/or Federal grant awards**
 - Please see the following lookup table to determine which ISBE programs are exempt from this calculation:
<https://www.isbe.net/Documents/FRIS-CSFA-Crosswalk-FY21.pdf>
- Question 4 – Will a financial statement audit be completed for any other regulatory purpose?
 - Financial audits performed by a CPA and/or audit firm, **does not include routine monitoring visits from ISBE**
- **IF A DISTRICT ANSWERS YES TO QUESTIONS 3 OR 4, THEY ARE STILL REQUIRED TO HAVE A GAGAS AUDIT PER SCHOOL CODE**

Illinois Grant Accountability and Transparency Act
Grantee Portal - Audit Certification

[Grantee Portal](#) / [Audit Reviews](#) / [Audit](#) / Certification Form

The audit certification form has been submitted. If changes are needed, contact your state cognizant agency.

Please answer the questions as they appear below. They are used to determine the type of audit this organization is required to submit per federal and/or state regulations. If you are unsure of an answer please consult a financial or CPA representative.

Has this organization expended \$750,000 or more in federal awards this fiscal year?

- Federal awards include both pass-through and direct funds;
- Fiscal year is in reference to this organization's fiscal year;
- \$750,000 includes the sum of all federal sources;

Yes No

Has this organization expended \$500,000 or more in federal and state awards this fiscal year?

- Federal awards include both pass-through and direct funds;
- Fiscal year is in reference to this organization's fiscal year;
- \$500,000 includes the sum of all state and federal sources;

Yes No

Has this organization expended \$300,000 or more in federal and state awards this fiscal year?

- Federal awards include both pass-through and direct funds;
- Fiscal year is in reference to this organization's fiscal year;
- \$300,000 includes the sum of all state and federal sources;

Yes No

Requirement for this organization

In accordance with 44 IAC 7000.90 (Illinois Administrative Code - Auditing Standards), this organization is required to have a financial statement audit conducted in accordance with Generally Accepted Auditing Standards (GAAS). This audit must be completed and uploaded to the Grantee Portal 30 days after completion but no later than 6 months from the end of this organization's fiscal year.

If this organization is a **school district** as defined in 23 IL Admin Code 100.110, then this organization is required to have a financial audit conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS) are required by 23 IL Admin Code 100.110.

Certification

My Name: John

My Title: Title

STEP 2 - CONSOLIDATED YEAR END FINANCIAL REPORT (CYEFR)

- The CYEFR is completed in the GATA system in Step 2, **however, a copy of the CYEFR, which the auditor opined on, and in-relation to opinion MUST be included as a part of the PDF audit package submitted in Step 3.**
- Based on the grantee's internal accounting records, prepared on the same basis of accounting as either the Schedule of Expenditure of Federal Awards (SEFA) (if applicable) OR the Financial Statements if the grantee does not receive a Single Audit
- Total CYEFR expenditures need to agree to total expenditures reported on the Financial Statements
- Total Federal CYEFR expenditures must agree to total Federal expenditures reported on SEFA (if applicable)
- **Requires an in-relation to opinion (see slide 19 for an example)**

CYEFR - Main Page

- All grants received directly from an Illinois State Agency should be included as a separate section on the CYEFR
 - There are several ISBE grants that are exempt and should not be added. See <https://www.isbe.net/Documents/FRIS-CSFA-Crosswalk-FY21.pdf> for a list of exempt grants.
- Sometimes programs are not automatically added. Use the “Add a Program” button to add grant programs.
- Use the “View” button next to each CSFA # to add expenditures to that section
- Once all sections are complete, use the “Certify & Submit” button at the top
 - NOTE: The In-Relation To opinion is uploaded in Step 3

**Illinois Grant Accountability and Transparency Act
Grantee Portal - Audit Consolidated Year-End Financial Report**

[Grantee Portal](#) / [Audit Reviews](#) / [Audit](#) / CYEFR

State Board Of Education (586) : Doesn't reconcile

	CSFA #	Program Name	\$ State	\$ Federal	\$ Other	\$ Total
<input type="button" value="View"/>	290-00-0003	Edward Byrne Memorial Justice Assistance Grant Program	0	0	0	0
<input type="button" value="View"/>	494-00-1290	Transit 5339 Bus & Bus Facilities Formula - Non-Urbanized/Rural	0	0	0	0
<input type="button" value="View"/>	494-80-1291	Transit 5310 Enhanced Mobility of Seniors and Individuals with Disabilities - Non-Urbanized/Rural	0	0	0	0
<input type="button" value="View"/>	586-18-0407	National School Lunch Program	0	0	0	0
<input type="button" value="View"/>	586-18-0410	Summer Food Service Program for Children	0	0	0	0
<input type="button" value="View"/>		Other grant programs and activities		0	0	0
<input type="button" value="View"/>		All other costs not allocated			0	0
Totals:			0	0	0	0

The audit certification form submitted earlier stated your organization expended between **\$300,000** and **\$500,000** in federal and state awards. This CYEFR totals outside of that range. If there is an error in your audit certification form, please contact your state cognizant agency for assistance.

Please note the following:

- The CYEFR may be pre-populated with programs based on existing awards in the GATA system. These programs cannot be removed. If no spending occurred in a program leave the amounts at zero.
- Any grant expenditures not associated with funding received through the State of Illinois are to be entered in "Other grant programs and activities". The expenditures must be identified as federal (direct or pass-through) or other funding.
- All other expenditures not associated with state or federal dollars are to be entered in "All other costs not allocated".
- The grand total must account for all expenditures for the fiscal year and must tie to the audited financials.

CYEFER – Individual Grant Sections

- Complete the top section of each CSFA section.
 - In almost all situations the program limitations will be “No” and left blank
- In many cases the Mandatory Match % will be “No” but be sure to include the relevant information if the grant has a match requirement.
- Indirect Cost Rate and Cost Rate Base is the approved indirect cost rate and associated base that is utilized for this program. Leave 0% and blank if the program does not utilize indirect costs.
- The “Match Amount” column can be used to report expenditures of local funds for purposes of the specific grant program.
 - *Amounts can be reported in this column even if “Mandatory Match” is not required for the specific program*
- The **State Amount column** is used for State funded grants (3000 FRIS code on the lookup table in the previous slide)
- The **Federal Amount column** is used for federally funded grants (4000 FRIS code on the lookup table in the previous slide)
- **Expenditure-Grant Projects during the Audit Period** – The current year grant projects during the audit period. E.g., if you are completing the FY21 CYEFER, these are expenditures from the Project Year 21 grants that occurred between 7/1/20 – 6/30/21
- **Prior year project lapse expends in CY** – Current year expenditures from prior year grant projects. E.g., if you are completing the FY21 CYEFER, these are expenditures from the Project Year 20 grant that occurred after 6/30/20
- After all expenditures are entered, press the “Save” button to complete the section. Totals do not update in real-time but will update once the “Save” button is pressed.

**Illinois Grant Accountability and Transparency Act
Grantee Portal - Audit Consolidated Year-End Financial Report**

[Grantee Portal](#) / [Audit Reviews](#) / [Audit](#) / [CYEFER](#) / Program

Cancel Delete Save

Agency	State Board Of Education (586)		
Program	Driver Education (586-10-0546)		
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No Rate (required if Yes): <input type="text"/>		
Indirect Cost Rate	0.00%		
Indirect Cost Rate Base	<input type="text"/>		

Category	State Amount	Federal Amount	Match Amount	Total
Expenditure-Grant Projects during the Audit Period	0.00	0.00	0.00	0.00
Prior year project lapse expends in CY	0.00	0.00	0.00	0.00
Total Direct Expenses	0.00	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00	0.00
Total Expenses	0.00	0.00	0.00	0.00

Cancel Delete Save

CYEFR - Other Grant Programs & Activities

- Expenditures from Federal grants awarded by a non-State agency should be reported under the “Direct Federal” column
 - For example: Expenditure of IDEA funds received from a Special Education Cooperative would be reported here, or CTE grants received from an EFE / Joint Agreement
- Expenditures from non-federal grants awarded by a non-state agency should be reported under the “Other Amount” column
 - For example: non-federal grants received from an ROE, or CTEI grants received from an EFE / Joint Agreement

**Illinois Grant Accountability and Transparency Act
Grantee Portal - Audit Consolidated Year-End Financial Report**

[Grantee Portal](#) / [Audit Reviews](#) / [Audit](#) / [CYEFR](#) / Program

Program

Category	Direct Federal	Other Amount	Total
Personal Services (Salaries and Wages)	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Fringe Benefits	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Travel	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Equipment	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Supplies	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Contractual Services	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Consultant (Professional Services)	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Construction	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Occupancy - Rent and Utilities	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Research and Development	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Telecommunications	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Training and Education	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Direct Administrative Costs	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Miscellaneous Costs	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Total Direct Expenses	0.00	0.00	0.00

CYEFR - All Other Costs Not Allocated

- All other non-grant expenditures are reported in this section.
- After all the CYEFR sections are complete:
 - All “CSFA sections” + “Other grant programs & activities” + “All other costs not allocated” = **Total Expenditures reported on grantee’s financial statements**
 - See example on next slide for Government Wide Statements
 - For District’s without Government Wide Statements, use the total expenditures for all funds reported on line 19 of the AFR Account Summary 7-9 tab. **Includes Disbursements/Expenditure for “On Behalf Payments”**
- **Total can be reported under the “Miscellaneous Costs” category, it is not necessary to break it out per category.**

Illinois Grant Accountability and Transparency Act
Grantee Portal - Audit Consolidated Year-End Financial Report

[Grantee Portal](#) / [Audit Reviews](#) / [Audit](#) / [CYEFR](#) / Program

Cancel Save

Program All other costs not allocated

Category	Other Amount
Personal Services (Salaries and Wages)	0.00
Fringe Benefits	0.00
Travel	0.00
Equipment	0.00
Supplies	0.00
Contractual Services	0.00
Consultant (Professional Services)	0.00
Construction	0.00
Occupancy - Rent and Utilities	0.00
Research and Development	0.00
Telecommunications	0.00
Training and Education	0.00
Direct Administrative Costs	0.00
Miscellaneous Costs	0.00
Total Direct Expenses	0.00

Cancel Save



CYEFR - All Other Costs Not Allocated

GOVERNMENT WIDE TIE OUT EXAMPLE

**Illinois Grant Accountability and Transparency Act
Grantee Portal - Audit Consolidated Year-End Financial Report**

[Grantee Portal](#) / [Audit Reviews](#) / [Audit](#) / CYEFR

[Add a Program](#) [Certify & Submit](#)

	CSFA #	Program Name	\$ State	\$ Federal	\$ Other	\$ Total
View	478-00-0251	Medical Assistance Program	0	102,241	0	102,241
View	586-18-0406	School Breakfast Program	0	481,757	0	481,757
View	586-18-0407	National School Lunch Program	0	1,398,230	0	1,398,230
View	586-18-0410	Summer Food Service Program	0	27,861	0	27,861
View	586-18-0413	Fresh Fruit and Vegetables	0	102,660	0	102,660
View	586-18-0868	Early Childhood Block Grant	1,424,616	0	0	1,424,616
View	586-18-2330	Non-Cash Commodity Value	0	118,710	0	118,710
View	586-44-0414	Title I - Low Income	0	1,858,420	0	1,858,420
View	586-44-1082	Title I - School Improvement and Accountability	0	18,554	0	18,554
View	586-47-0430	Title II - Teacher Quality	0	201,531	0	201,531
View	586-84-1531	State Program - After School Programs	74,400	0	0	74,400
View		Other grant programs and activities		689,761	0	689,761
View		All other costs not allocated			41,388,392	41,388,392
Totals:			1,499,016	4,999,725	41,388,392	47,887,133

Please note the following:

- The CYEFR may be pre-populated with programs based on existing awards in the GATA system. These programs cannot be removed. If no spending occurred in a program leave the amounts at zero.
- Any grant expenditures not associated with funding received through the State of Illinois are to be entered in "Other grant programs and activities". The expenditures must be identified as federal (direct or pass-through) or other funding.
- All other expenditures not associated with state or federal dollars are to be entered in "All other costs not allocated".
- The grand total must account for all expenditures for the fiscal year and must tie to the audited financials.

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2019

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUE		NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
Governmental activities				
Instruction:				
Regular programs	\$ 12,867,523	\$ 171,354	\$ 50,363	\$ (12,445,806)
Special programs	4,007,178	-	5,282,293	1,275,115
Other instructional programs	1,253,560	-	2,602	(1,250,958)
State retirement contributions	10,092,927	-	10,092,927	-
Support Services:				
Pupils	1,879,962	-	-	(1,879,962)
Instructional staff	1,992,017	-	198,654	(1,793,363)
General administration	1,709,332	-	-	(1,709,332)
School administration	1,971,193	-	-	(1,971,193)
Business	2,295,595	35,011	2,181,332	(99,252)
Transportation	2,157,951	-	1,343,543	(814,408)
Operations and maintenance	2,893,293	11,870	-	(2,881,423)
Central	1,555,077	-	-	(1,555,077)
Other supporting services	40,762	-	-	(40,762)
Community services	171,507	-	-	(171,507)
Payments to other districts and gov't units - excluding special education	223,023	-	-	(223,023)
Interest and fees	2,976,233	-	-	(2,976,233)
Total governmental activities	47,887,133	\$ 218,235	\$ 19,131,714	(28,537,184)
General revenues:				
Taxes:				
Real estate taxes, levied for general purposes			7,035,181	
Real estate taxes, levied for specific purposes			2,123,056	
Real estate taxes, levied for debt service			3,480,205	
Personal property replacement taxes			176,255	
State aid-formula grants			17,979,890	
Investment income			392,828	
Miscellaneous			29,298	
Total general revenues			31,196,511	
Change in net position				2,659,327
Net position, beginning of year				17,936,370
Net position, end of year				\$ 20,595,697

STEP 3 – UPLOAD FILE REQUIREMENTS

- Required files should be uploaded as a searchable PDF. The PDF must **NOT** be password protected.
- Required files can be uploaded as separate PDFs or as one large PDF document
 - **Ensure that all files listed under the “File Content Requirements” are included BEFORE “SAVE AND SUBMIT”. If you need to come back and upload files later, use the “Save Only” button!**
- The Peer Review letter is often referred to as the “Report on Firm’s System of Quality Control”
 - Letter issued to the grantee’s audit firm *from* another audit firm
 - NOT the letter provided by the AICPA
 - Ensure the letter is up-to-date and covers through the date of auditor’s report. Period of coverage includes any extensions by the IL CPA Society, AICPA, etc.
 - If the most current report is not available, then supporting documentation showing the firm is in the process of getting a peer review is required.
 - Grantees subject to an audit by the Illinois Office of the Auditor General are not subject to this Peer Review Letter requirement.
- **ALL audit findings (financial statement, program, etc.) require an associated corrective action plan.**

SINGLE AUDIT UPLOAD REQUIREMENTS

Step 3 - Upload File Requirements

Based on the audit certification form submitted, a single audit is required to be performed on your organization. Once the single audit is accepted by the Federal Audit Clearinghouse it will be uploaded to the Grantee Portal by your state cognizant agency.

You are required to upload...

- Audit Firm’s Peer Review Letter.
- Management Letters and any other communications from the auditor required by AU325, if applicable.

Upload Requirements

Due: 03/30/2020

If the CYEFR and CYEFR in-relation to opinion were not included in the FAC upload, then THEY MUST BE SUBMITTED ON THE PORTAL IN STEP 3

GAGAS/GAAS UPLOAD REQUIREMENTS

Step 3 - Upload File Requirements

Based on the audit certification form submitted, this organization is required to have a financial statement audit conducted in accordance with **Generally Accepted Auditing Standards (GAAS)**. Upon completion of the audit the following files are required to be uploaded...

- Financial Statements (200.510(a)).
- Independent Auditor’s Report (200.515).
- Consolidated Year-End Financial Report w/in Relation to Opinion.
- Audit Firm’s Peer Review Letter.
- Summary Schedule of Prior Audit Findings (200.511(b)), if applicable.
- Corrective Action Plan (200.511(c)), if applicable.
- Management Letters and any other communications from the auditor required by AU325, if applicable.

Upload Requirements

Due: 12/30/2019

STEP 3 – UPLOAD FILE REQUIREMENTS

CYEFER IN RELATION TO OPINION EXAMPLE

IMPORTANT REMINDERS:

- The CYEFER opinion and the CYEFER on which the auditor opined must be included together in the audit package upload.
- A PDF copy of the CYEFER schedule, on which the auditor opined, MUST be included with the rest of the audit files submitted in step 3 (see next slide for instructions)
- When is a CYEFER Opinion* NOT required?
 - If the organization certifies yes to question 4 on the audit certification (less than \$300k in grant expenditures)
 - If the organization has a single audit **AND** reports less than \$300,000 in expenditures from applicable state grant programs on the CYEFER (CYEFER has less than \$300,000 in total state grant expenditures), **AND** the auditor has provided an opinion on the Schedule of Expenditures of Federal Awards.
 - Any organization subject to audit by the OAG is not subject to the in relation to opinion requirement (e.g. Regional Office of Education)

*The CYEFER itself is required for ALL grantees; the opinion is not required for the cases mentioned above

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Education
Prairie-Hills Elementary School District 144
Markham, Illinois

We have audited the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Prairie-Hills Elementary School District 144, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Prairie-Hills Elementary School District 144's basic modified cash basis financial statements. We issued our report thereon dated November 20, 2019, which contained unmodified opinions on those financial statements.

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The Consolidated Year-End Financial Report is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Consolidated Year-End Financial Report is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Baker Tilly Voichau Krause, LLP

Oak Brook, Illinois
November 20, 2019

How to get a PDF copy of the CYEFR

- Complete and submit your CYEFR in step 2
- After 10-15 minutes, navigate back to the current year active audit review and click on the Consolidated Year-End Financial Report button
- There should be two new links that can be used to generate a report of the completed CYEFR

[Grantee Portal](#) / [Audit Reviews](#) / Audit [Add a comment](#)

Audit Information	
Audit ID	14768 (If assistance is needed, contact your cognizant agency and reference this number)
Audit Period	Start: 7/1/2018 End: 6/30/2019 Organization's FY End Date: 06/30
Audit Contacts	Your organization does not have portal users selected to receive audit review notifications. Click the "Manage Portal Access" button then select the user(s) to edit their notifications. Manage Portal Access
Status	GAGAS Audit Upload Due : A Generally Accepted Government Auditing Standards (GAGAS) audit package is required to be uploaded to the Grantee Portal.

Step 1 - Audit Certification Form	
Submitted: 03/02/2020	Audit Certification Form

Step 2 - Consolidated Year-End Financial Report	
Submitted: 06/10/2020	Consolidated Year-End Financial Report

[Grantee Portal](#) / [Audit Reviews](#) / [Audit](#) / CYEFR

The CYEFR has been submitted. If changes are needed, contact your state cognizant agency.

[PDF Report](#) [Excel Report](#)

	CSFA #	Program Name	\$ State
View	444-80-0848	Early Childhood Programs	(
View	494-00-1290	Transit 5339 Bus & Bus Facilities Formula - Non-Urbanized/Rural	(
View	494-80-1291	Transit 5310 Enhanced Mobility of Seniors and	(

STEP 4 – DATA COLLECTION FORM

- For grantees that have a single audit (certified to question 1 on the audit certification form), the Data Collection form is automatically populated with information from the Federal Audit Clearinghouse.
- Complete all the sections in the Data Collection form by clicking on the “Edit” button
- Most of the information can be obtained from the grantee’s audit firm
- Once the form is complete, submit the form by clicking on the “Submit” button

**Illinois Grant Accountability and Transparency Act
Grantee Portal - Data Collection Form**

[Grantee Portal](#) / [Audit Reviews](#) / [Audit](#) / Data Collection Form

Edit Submit

CPA Firm Information

CPA Firm Name				
CPA FEIN				
CPA Address	Address 1:			
	Address 2:			
	City:		State:	Zip:
CPA Contact	Name:	Title:		
	Email:	Phone:		
Date Signed By CPA				
Multiple CPAs				

Grantee Information

Enter the FEIN numbers of the organizations covered by this audit

Enter the DUNS numbers of the organizations covered by this audit

Audit Package Information

Was this audit prepared in accordance with generally accepted accounting principles (GAAP)?
Yes

What was the auditor's opinion on the financial statements?

Is a "going concern" emphasis-of-matter paragraph included in the audit report?

Is a significant deficiency in internal control disclosed?

Is a material weakness in internal control disclosed?

Is a material weakness or significant deficiency disclosed in the Management Letter (AU325)?

Submit Edit

PART III –
COMMON ISSUES

CONSOLIDATED YEAR END-FINANCIAL REPORT

- **Expenditures were reported in the wrong column (State vs Federal)**
 - <https://www.isbe.net/Documents/FRIS-CSFA-Crosswalk-FY21.pdf>
 - FRIS Code 3000's are State, FRIS Code 4000's are Federal
- **A specific grant was left off or was included in error**
 - Use the Crosswalk table above to determine if a grant should be included on the CYEFR as an individual section
 - Exempt grants are included with the All Other Costs Not Allocated section
- **Grant expenditures did not reconcile with agency records**
 - ISBE reconciles to FRIS expenditure reports (disbursements for nutrition-based programs)
 - FRIS Inquiry should be used as a tool but **SHOULD NOT BE TREATED AS A REPLACEMENT FOR A DISTRICT'S GENERAL LEDGER.** The CYEFR and other audit schedules should be prepared using the grantees' books and records
 - Small variances are expected and acceptable in some situations
- **All Other Costs Not Allocated was not completed**
 - This section MUST be completed so total CYEFR expenditures agree to total financial statement expenditures
- **Make sure to complete the CYEFR before the due date to allow enough time for your auditors to review the CYEFR and issue their opinion prior to the audit / AFR being completed**

AUDIT PACKAGE SUBMISSION/DATA COLLECTION FORM

- **The audit package is missing CYEFR with in-relation to opinion**
 - All audits* require a CYEFR in-relation to opinion. If the audit package does not have a copy of the CYEFR, on which the auditor opined, **AND** the in-relation to opinion, then the package will be returned.
 - * See slide 19 for audits that don't require a CYEFR opinion
- **The Peer Review Letter is missing or is outdated**
 - All audits (except for those issued by the Office of the Auditor General, i.e. ROE audits) require a copy of the audit firm's Peer Review Letter
 - Request the "Report on Firm's System of Quality Control" from your audit firm
 - The Peer Review Letter is good for 3 years and must cover the audit report date
 - If the letter does not cover the audit report date, then you must provide additional evidence from your audit firm that they are currently enrolled in the peer review program and are waiting for their review to be finalized/issued
 - Extensions have been granted for the completion of peer reviews due to COVID.

OTHER

- **Corrective action plan is missing**

- The audit package will be returned for any audit findings that do not have an associated corrective action plan
- The corrective action plan should contain the following:
 - the issue noted (reference to the finding number),
 - the plan to correct the issue,
 - the anticipated completion date, and
 - the individual responsible for overseeing implementation
- **The corrective action plan should be completed in a document separate from the auditor's finding**

- **FEIN in GATA Portal does not match FEIN used for the Federal Audit Clearinghouse**

- Make sure to use the same FEIN in the GATA Portal that is used when submitting single audits to the Federal Audit Clearinghouse

- **Non-Cash Commodities**

- Non-cash commodities need to be included on the CYEFR as Federal expenditures (CSFA: 586-18-2330)
- Annual look-up table is published here: <https://www.isbe.net/fdp> (under the "Value of USDA Foods Data")