

West Virginia Department of Health and Human Resources

Grantee Audit Certification and Federal Expenditure Disclosure (GACFED)

(Please see "Instructions for Completion of the GACFED Form")

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 \$750,000 using the basis for determining Federal awards expended as described in 2 CFR 200 Subpart F (Audit Requirements), Section 502 (Basis for determining Federal awards expended). 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 2 CFR 200 Subpart F. 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. **(No disclosure necessary in Section C below)**

We **did not exceed** the \$750,000 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 \$750,000 Federal expenditure threshold required for a single or program specific audit to be conducted this fiscal year. **(No disclosure necessary in Section C below)**

If exempt from (did not exceed) the Federal expenditure threshold detailed within 2 CFR 200 Subpart F, Federal grant awards and expenditures must be disclosed below

C. LIST OF FEDERAL AWARDS AND EXPENDITURES BASED ON THE FISCAL YEAR END REFERENCED ABOVE

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

(Attach additional page(s) if necessary)

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
 One Davis Square, Suite 401
 Charleston, WV 25301
 Telephone: 304-558-9919 Fax: 304-558-2269