



State of Arizona
Department of Education

Diane M. Douglas
Superintendent of
Public Instruction

MEMORANDUM

TO: Selected Institutions of Higher Education, State and Local Government, Indian Tribes and Other Nonprofit Organizations

FROM: Adriana S. Jenkins, Director of Federal Monitoring, Arizona Department of Education

DATE: November 3, 2017

Pursuant to Title 2 CFR Part 200 Subpart F, Audit Requirements for Federal Awards, the Arizona Department of Education (ADE) requires **ALL ENTITIES** who receive federal funds pass-through ADE to complete an annual **Audit Evaluation Form**. The completed form will need to be returned via email to Singleaudits@azed.gov (ADE Grants Management) **no later than December 18, 2017**. It is imperative that all federal funds expended by your agency be listed, regardless of whether those funds are pass-through ADE or another source.

SINGLE AUDIT and FORM SF-SAC REMINDER NOTICE:

The Single Audit Act Amendments of 1996, under the guidelines of Part 200 Subpart F, Single Audit Requirements, states that a sub-recipient must contract an independent auditor for a Single Audit if federal fund expenditures meet or exceed \$750,000 within a fiscal year. Per Uniform Guidance 2 CFR 200 Subpart F Single Audit Requirements the sub-recipient is required to submit the single audit results to the Federal Clearing House (<https://harvester.census.gov/facides/account/login>) within thirty (30) days of receiving the audit report or nine months after the end of the auditee's fiscal year end and required by ADE to send the Single Audit Reporting Package to SingleAudits@azed.gov unless a longer period has been agreed to in advance. For example, entities with a fiscal year end of June 30, 2017, an electronic copy of your single audit must be emailed to SingleAudits@azed.gov or Grants@azed.gov no later than March 31, 2018.

Please remember to prepare and submit an Audit Evaluation (to ADE only), Single Audit (if applicable-to ADE) and Form SF-SAC or reporting package (to the Federal Clearing House) each fiscal year. For non-compliance and non-submission, ADE can impose the following sanctions:

- **Withhold a percentage of Federal awards until the audit is completed satisfactorily**
- **Withhold or disallow overhead costs**
- **Suspend Federal awards until the audit is completed; or Terminate the Federal award**

The Audit Evaluation Form, the ADE-CFDA Program List and this memorandum with detailed instructions on how it must be completed can be accessed from the ADE Grants Management web page at: <http://www.azed.gov/grants-management/single-audit/>. If additional assistance is needed, please contact ADE-Grants Management Department at SingleAudits@azed.gov or grants@azed.gov. Thank you for your timely response.



**Return
To:**

Audit Evaluation Form FY2017

**Arizona Department of Education
Grants Management**
1535 W. Jefferson Street, Bin #3
Phoenix, AZ 85007
(602) 542-1372

Email: SINGLEAUDITS@AZED.GOV

Audit Evaluation

**Organizations
Receiving Federal
Assistance
Through
The Arizona
Department of
Education**

**Data
Supplied
By:**

(An entity that receives funds from the Arizona Department of Education receives a six digit County-Type-District CTD Number)

1. CTD # -- (County-Type-District)

(Name of Parent Organization—If you are a *SUBSIDIARY* organization, list the *PARENT* organization here)

2.

(Organization Name)

3.

(Address)

4.

City

State

Zip

5.

(Name of Agency Representative—PRINT)

6.

(Title—PRINT)

7.

(Telephone)

8. Area Code: ()

Number:

Extension #:

9. Email Address:

10. If you did not expend Federal Funds for this year, check this box. ☐

11. Date of Fiscal Year End:

(Type of Organization)

12. ☐

Nonprofit

Local Government

Indian Tribe

☐

For Profit

(Check appropriate box to indicate your type of organization. If you are a FOR PROFIT organization, check the For Profit box, and return the evaluation—you do not have to complete the rest of the evaluation. Audit requirements for "For Profit" organizations are specified in your contract.)

13. (List All Entities Covered by the Single Audit [A-133].)

14. Certification—Signature of official completing this form. **ADE must receive this form back by email only.**

I certify that the information on this form is true and correct to the best of my knowledge. If our total annual federal expenditures exceed \$750,000 for the fiscal year our organization, we will submit a copy of our Single Audit (A-133) report to the Arizona Department of Education, Grants Management, within 30 days of our receiving the completed report from our independent auditors.

(Signature of Official Completing Form)

(Print Name)

(Print Title of Official)

(Form Continued on Page -3-)

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Instructions

Information on this page concerns expenditures from all federal financial assistance funds, received by your organization and made during the fiscal year as reported in Box 10 of Page 1. Federal financial assistance includes awards, grants, contracts, loans, guarantees, direct appropriations, or non-cash assistance which was received directly from federal departments or agencies, "pass-through" state, local governments or another nonprofit organization. List the information for each federal program separately. If you have more federal programs than space provided, Page 2 can be copied and used to record the additional programs.

Column 1	List the name of the federal program in which you are participating.
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Column 2	Indicate the Catalog of Federal Domestic Assistance (CFDA) Number assigned to the federal program from which you expended money during the fiscal year. If you need assistance with the CFDA numbers contact your independent auditor or if your organization has an A-133 Single Audit refer to the Schedule of Financial Awards or Schedule of Expenditures of Federal Awards which will list the programs and CFDA number. The CFDA number is also available on the internet at:
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CFDA List of ADE Grant Programs ONLY - https://www.ade.az.gov/gme/Additional_Information/Add_Info_downloads/ADEcfda.pdf

CFDA List of ALL Federal Programs - <https://www.cfda.gov/index?s=program&mode=list&tab=list&tabmode=list>

Column 3 Indicate the department or agency that provided the federal financial assistance. List the federal, state, local government agency or other nonprofit agency that issued the federal funds to you.

Column 4	List the amount of monies you have expended or expect to expend from this federal program during the fiscal year you designated in Box 10 of the audit evaluation. This amount should include payments made from previous years' funding that you were allowed to carry forward to this year.
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[illegible]

		Examples Evaluation	
Column 1	Column 2	Column 3	Column 4
Federal Program	Federal CFDA Number	Federal Department/State Agency Providing Direct and/or Pass-Through Financial Assistance	Amount Paid From Federal Funds for Fiscal Year (omit cents)
School Lunch	10.555	Arizona Department of Education	\$123,453
Ind. Child Well.	15.103	U.S. Department of Interior-Bureau of Indian Affairs	\$667,800
Title XX	13.667	City of Springfield	\$121,418
		Total Federal Expenditures	\$912,671

ADE-CFDA Program List		
Program	Program Description	CFDA Number
CACFP - NSLP/SBP	Summer Breakfast Program (NSLP-SBP)	10.553
	National School Lunch Program (NSLP-SBP)	10.555
	Special Milk	10.556
	Special Supplemental Nutritional	10.557
	Child and Adult Care Food Program (CACFP)	10.558
	Summer Food Service Program for Children (NSLP-SBP)	10.559
	Team Nutrition Grants	10.574
	NSLP – Equipment	10.579
	State Administrative Expenses for Child Nutrition	10.560
	Fresh Fruit and Vegetable Program	10.582
Impact Aid –ARRA	Direct Federal Source – NOT ADE – DO NOT MONITOR	84.041
IDEA – ARRA	Special Education	84.391
IDEA – ARRA	Preschool	84.392
Title IID - ARRA	Enhancing Education through Technology	84.386
ARRA Education Jobs Fund	Passed through Governor’s Office of Economic Recovery	84.410
SFSF ARRA	Handled by Governor’s Office of Economic Recovery	84.394
SFSF ARRA	State Fiscal Stabilization Fund -Race-to-the-Top Incentive Grants, Recovery Act	84.395
ARRA Title IA School Improvement	School Improvement Grant	84.388
Title 1 – ARRA	Grants to LEAs	84.389
Title 1A	Improving Basic Programs Operated by Local Education Agencies (LEAs) (Title 1 Grants LEAs)	84.010
Title 1A School Improvement		84.377
Title 1B	Even Start Family Literacy Program	84.213
	Preschool Entitlement	84.173
	Navajo Preschool	84.027
Title 1B1	Reading First	84.357
Title 1C	Migrant Education	84.011 & 84.144
Title 1D	Prevention and Intervention Programs for Children and Youth Who Are Neglected, Delinquent, or At-Risk	84.013
Title 1F	Comprehensive School Reform	84.332
Title 11A	Highly Qualified Teachers and Improving Teacher Quality	84.367
Title 111	English Language Acquisition, Language Enhancement and Academic Achievement	84.365
Title VD6	Gifted and Talented Students (Academic Achievement)	84.206
Title VA	Educational Improvement Program	84.298
Title V1B	Rural Education Program (REAP)	84.358
Title V11B	McKinney-Vento Homeless Assistance Act (42 U.S.C. 11431 et seq)	84.196
Title 11B	Mathematics and Science Partnerships	84.366

Title 11D	Enhancing Education Through Technology	84.318
Title IVA	Safe and Drug Free Schools	84.186 & 84.184
Title IVB	21 st Century School	84.287
CTE	Career and Technical Education	84.048 , 84.243 & 84.051
ESS	Exceptional Student Services/Individuals with Disabilities Education Improvement Act (Special Education Cluster) – SPED Grants, IDEA Basic	84.027, 84.173 & 84.323
	Charter Schools	84.282
	Statewide Longitudinal Data Systems	84.372
	Adult Education—Basic Grants to States	84.002
	Special Education—State Personnel Development	84.323
	Research in Special Education	84.324
	Advanced Placement Program (Advanced Placement Test Fee;	84.330
	Transition to Teaching	84.350
	Grants for Enhanced Assessment Instruments	84.368
	Grants for State Assessments and Related Activities	84.369
	Race to the Top	84.413
	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079
	Refugee and Entrant Assistance—Discretionary Grants	93.576
	Head Start	93.600
	ARRA—Head Start	93.708
	Cooperative Agreements to Support Comprehensive School	93.938

Note: In any single audit report – Any finding stating “Pass-Through Arizona Department of Education” – The finding must be input. If the CFDA is NOT on this current list, check with SingleAudits@azed.gov first!