AUDIT CERTIFICATION FORM

|  |
| --- |
| Grant Recipient:  |
| Project Title: |
| Grant: Abandoned Mine Land Economic Revitalization (formerly AML Pilot) Program |
| Grant Period Beginning: Ending: |
| Grant Amount: |
| Organization’s Fiscal Year Ends: |
| FEIN: | 9-Digit DUNS Number: |

**Federal Assistance Audit Requirement**

Pursuant to 2 CFR Chapter II, Part 200, Subpart F, “Audit Requirements”, A sub-recipient that exceeds $750,000 or more in all federal assistance during its fiscal year is required to have a single audit conducted in accordance with the Single Audit Act, except when it elects to have a program specific audit. The sub-recipient may elect to have a program specific audit if it expends funds under only one federal program and the federal program’s laws, regulations or grant agreements do not require a financial statement audit of the entity.

A sub-recipient is exempt from having a Single Audit if the entity expends less than $750,000 in total federal assistance in its fiscal year. If the sub-recipient is not required to have a single audit, the Sub-recipient Schedule of Federal Expenditures must be completed. (See example below)

**Statement of Compliance**

During the grant period, for each fiscal year that the federal expenditure threshold of $750,000 is exceeded, I agree that a Single Audit or Program Specific Audit will be completed and submitted with the audit report within 9 months after the end of the audited fiscal year to the Virginia Department of Energy (Virginia Energy). If I do not exceed the federal expenditure threshold of $750,000 during any fiscal year within the grant period, I agree to complete a Sub-recipient Schedule of Federal Expenditures, in the format below, and submit it to Virginia Energy within nine months after the end of the fiscal year.

 

I understand that failure to complete and submit all required single audit packages or schedules as described in the audit requirements above will result in suspension of funding and will affect eligibility for future funding.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Authorized Signature Date

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Printed Name Title