

AUDIT REQUIREMENTS OF
MDA COMMUNITY SERVICES DIVISION

The Federal Office of Management and Budget (OMB) Circular No. A-133 (www.whitehouse.gov/omb/circulars/a133/a133.html) requires that a local government, or non-profit organization expending \$500,000 or more a year in total cumulative Federal funds must have a Single Audit made in accordance with the Single Audit Act. This audit report must be submitted and received by the Federal clearinghouse designated by OMB and the Federal awarding agency or pass-through entity, no later than nine months following the end of the grant recipient's fiscal year in which the Federal funds were expended.

- If a Single Audit **is** required, and any of the funds expended were received through MDA Community Services Division, CSD requires that a copy of the Single Audit report must be submitted and received by Community Services Division no later than nine months following the end of the grant recipient's fiscal year in which the Federal funds were expended.
- If a Single Audit **is not** required, (and any of the funds expended were received through MDA Community Services Division), CSD requires that an acceptable Funding Certification Form (for that year only) be submitted and received by Community Services Division. It must be received no later than nine months following the end of the grant recipient's fiscal year in which the Federal funds were expended, but no sooner than the end of the same fiscal year.

At the time of application submission for Federal funding, a **delinquent** Single Audit or Funding Certification Form will exclude the application from the review process. Delinquent status is one in which the required document is not received within the nine month period, and has not been reviewed and cleared.

While a qualified Funding Certification Form will exempt the grant recipient from submitting a Single Audit to Community Services Division for the specified fiscal year, it does not exclude the grant recipient from any other requirements of audits or financial statements as requested by MDA or any other Agency or Authority.

Within six months after receipt of grant recipient's Single Audit or Funding Certification Form, Community Services Division will send a written management decision regarding the review of the submitted reports.

Please direct questions concerning audits or exemptions to:

Attn: Compliance Bureau
Community Services Division
Mississippi Development Authority
Post Office Box 849
Jackson, MS 39205-0849
Tel: 601-359-3179
Fax: 601-359-3108