



**Audit Certification Memo**

April, 2015

TO: Planning Manager, CDBG Operations Unit

FROM:

DATE:

RE: Annual Financial Audit for the Federal Fiscal Year Ending September 30,

I hereby certify that:

\_\_\_\_\_ **is not required** to submit an Single Audit in accordance with the provisions of 2 Code of Federal Regulations (CFR) Part 200 (formerly Office of Management and Budget (OMB) Circular A-133) for the year referenced above because the federal audit threshold of \$500,000 (\$750,000 for fiscal years starting after December 26, 2014) was not met.

\_\_\_\_\_ **is required** to submit an Single Audit in accordance with the provisions of 2 CFR Part 200 (formerly OMB Circular A-133) for the year referenced above but is unable to submit the audit report by the June 30 deadline for the following reason:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name and Title Typed

\_\_\_\_\_  
DEO Contract Number

**(The certification must be signed by the Chief Elected Official or the Chief Financial Officer.)**

**Audit Certification Memo**April, 2015

---

**Instructions for Completing the Audit Certification Memo**

Use the “Tab” key or the cursor to move between text boxes. Left click on the appropriate check box to indicate which type of certification is being made. Use the cursor (left click) to select the correct audit year from the drop-down box on the “RE” line.

The certification must be made by the Chief Elected Officer or the Chief Financial Officer. Mail the signed form to:

Planning Manager, CDBG Operations Unit  
Department of Economic Opportunity  
107 East Madison Street – MSC 400  
Tallahassee, Florida 32399-6508

The signed form can be faxed to the Operations Unit Planning Manager at (850) 922-5609. A scanned copy of the signed form can be e-mailed to [cdbg@deo.myflorida.com](mailto:cdbg@deo.myflorida.com). You should “cc” the Small Cities grant manager assigned to your community on the e-mail.

Rule 73C-23.0051(12), Florida Administrative Code, sets out administrative requirements applicable to the Florida Small Cities CDBG Program. For the most recent federal fiscal year, which ended September 30, the audit threshold as set out by 2 CFR Part 200 (formerly set out by OMB Circular A-133) is \$500,000 for fiscal years that began before December 26, 2014 and \$750,000 for fiscal years that begin after December 26, 2014. All local governments with an open or administratively closed CDBG contract are required to provide the Department of Economic Opportunity with an annual financial audit report if the local government met the threshold requirement for federal funds during the past federal fiscal year. The audit report is due no later than June 30 following the end of the applicable federal fiscal year.

A recipient will incur penalty points if the audit report (or the certification memo for a recipient that is not required to submit an audit report) is submitted late. **Sending a certification that an audit is required but will be submitted late does not prevent a community from incurring penalty points.**