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**Sent Via E-mail**

## Memorandum

To: OSSE's Sub-recipients of Federal Funds  
From: Vanessa Carlo-Miranda, Director of Grants Management and Compliance  
CC: Kayleen Irizarry, Amy Maisterra, Emily Durso, Sandy Schlicker, Annette Bridges  
Date: March 21, 2012  
Re: A-133 Single Audit Requirements for Sub-recipients

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The DC Office of the State Superintendent of Education (OSSE) is the primary recipient of several federal grant funds that are passed through to District of Columbia local education agencies (LEAs), institutions of higher education (IHEs), faith-based organizations (FBOs), and community based organizations (CBOs). The Office of Management and Budget (OMB) Circular A-133: *Audits of States, Local Governments, and Non-Profit Organizations* assigns certain responsibilities to primary recipients of federal awards that, in turn, sub-grant funds to other organizations. OMB A-133 Circular requires OSSE to monitor the activities of sub-recipients to ensure that federal awards are used appropriately and that performance goals are achieved.<sup>1</sup>

To this end, OSSE is reminding all OSSE sub-recipients of their financial audit obligations under OMB Circular A-133. Specifically, entities that expend \$500,000 or more in Federal funds in a particular fiscal year are required to have a single or program-specific audit conducted for that year in accordance with the provisions set out in the A-133 Circular.<sup>2</sup> This \$500,000 or more is comprised of federal funds from all sources, including funds received through OSSE, direct payments from the federal government, and Medicaid payments, etc. A-133 audits must be completed within 9 months of the end of the sub-recipient's audit period (i.e. end of fiscal year) and a copy of the report must be sent to the organization's granting agencies. Non-Federal entities that expend less than \$500,000 in a fiscal year in Federal awards are exempt from the A-133 Federal audit requirements for that year.<sup>3</sup>

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<sup>1</sup> Link to OMB Circular A-133: [http://www.whitehouse.gov/sites/default/files/omb/assets/a133/a133\\_revised\\_2007.pdf](http://www.whitehouse.gov/sites/default/files/omb/assets/a133/a133_revised_2007.pdf)

<sup>2</sup> For fiscal years ending after December 31, 2003.

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# Office of the State Superintendent of Education

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## **Fiscal Year 2011**

All OSSE sub-recipients are required to provide OSSE with a copy of their A-133 single audit report, if applicable, on an annual basis; and/or to provide verification that an A-133 single audit was not required. If your organization **did** receive an A-133 single audit for fiscal year 2011 then submit a copy of this audit by no later than **9 months after your fiscal year 2011 closes**, to Stacie Thomas at [Stacie.Thomas@dc.gov](mailto:Stacie.Thomas@dc.gov). In the body of the e-mail please provide the following information.

- Organization's official name
- Organization's point of contact for questions
- Organization's fiscal year (i.e. July 1 – June 30; October 1 – September 30)
- List of grants your organization receives from OSSE

If your organization **was not** required to complete an A-133 single audit, **OSSE is requesting that your organization complete the attached A-133 Certification form within 9 months after your fiscal year 2011 closes**. Send a signed copy of this form in Portable Document Format (PDF) to [Stacie.Thomas@dc.gov](mailto:Stacie.Thomas@dc.gov).

## **Future Fiscal Years**

Moving forward, each year A-133 single audit reports should be submitted to OSSE **within two weeks** (10 business days) **of the report being finalized**, but no later than 9 months after your fiscal year closes. Please send a copy of the report to [Stacie.Thomas@dc.gov](mailto:Stacie.Thomas@dc.gov)

If your organization is not required to receive an A-133 single audit for the year in question, your organization must submit a signed A-133 Audit Certification form to [Stacie.Thomas@dc.gov](mailto:Stacie.Thomas@dc.gov) **90 calendar days from the close of your organization's fiscal year**. Please also submit a copy of your standard financial audit. An updated A-133 Audit Certification is available at:

[osse.dc.gov/service/monitoring-performance](http://osse.dc.gov/service/monitoring-performance)

## **A-133 Audit/Certification Submission Due Dates**

**DC Public Charter Schools' Due Date:** March 31, 2012 (9 months after June 30, 2011 close)

**DC Public School Due Date:** June 30, 2012 (9 months after September 30, 2011 close)

**Other OSSE Federal Grant Subrecipients:** 9 months after fiscal year close



Office of the



State Superintendent of Education

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If you have any questions regarding this memo please contact me at [Vanessa.Miranda@dc.gov](mailto:Vanessa.Miranda@dc.gov) or 202-741-5090.

Sincerely,

Vanessa Carlo-Miranda  
Director, Grants Management and Compliance  
Office of the State Superintendent of Education