# GATA Audit Report Review Process
# Grantee Frequently Asked Questions

| General Questions | |
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| **Question** | **Answer** |
| Is the audit requirement new because of GATA? | No, prior to the implementation of GATA, a grantee was still required to conduct an audit as part of its grant agreement. However, a grantee was previously required to submit the audit to each State agency from which it received grant funding. Now, a grantee only needs to submit the audit to one location.<br><br>Under GATA, the audit report review process is centralized to help reduce the administrative burden on the grantee and State agencies. |
| How are grantees notified of their audit requirements? | A grantee that is registered in the GATA Grantee Portal and who received an Illinois grant award in their last fiscal year will receive notifications from the GATA Grantee Portal about its audit requirements. Notifications are based on the Fiscal Year End (FYE) that the grantee listed in its GATA registration.<br><br>Grantees must have their fiscal year dates and a contact person listed in the Grantee Portal to receive audit notifications. |
| Who will receive the notification? | The 'Audit Contact' identified on the grantee's profile in the GATA Grantee Portal will receive audit notifications. To update this contact, go to 'Manage Portal Access Contacts' in the GATA Grantee Portal.<br><br>A grantee with affiliate organizations will receive notifications based on their Parent/Child relationship. The Parent agency will receive audit notifications and conduct the audit review process for the child(ren) agencies. |
| Why are grantees who had no grants in its last fiscal year required to upload audit documents? | Grantees receive audit notifications if they received an award that fell within their last fiscal year. Grantees must report actual grant expenses within their fiscal year in the Consolidated Year End Financial Report (CYEFR). |
| Why hasn't my organization received a notification regarding the audit report review process? | The GATA audit report review process was released on the grantee portal on June 4, 2018. Audit cases were created for grantees with a FYE of December 31, 2017 – May 31, 2018.<br><br>Starting June 30, 2018, grantees receive notifications the day after their FYE. |

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| Where can I find training on GATA's audit report review process? | There are detailed instructions on GATA's audit report review process in the Audit Report Review Manual located in the Resource Library on the GATA website, grants.illinois.gov.<br><br>GATU has also released a GATA Grantee Training for Centralized Audit Report Review - Available on Demand. |
| Who can I contact with questions? | Please send questions to your organization's Cognizant State Agency. The Cognizant Agency's contact information can be found on the GATA Grantee Portal under 'Grantee Help'. |
| **Audit Requirements** | |
| Where can I find Illinois Audit requirements? | Audit Requirements can be found in the Uniform Grant Agreement, in the Audit Requirements document or Audit Report Review Manual* available on the GATA website at grants.illinois.gov.<br><br>*Be sure to check for the latest version of the Audit Report Review Manual by referencing the 'revised version' date. |
| What happens if my organization does not comply with audit requirements? | Compliance with audit requirements is required in the grant agreement.<br><br>Failure to comply with audit requirements can result in placement on the Illinois Stop Payment List. |
| How is an organization removed from Stop Payment Status due to delinquent audit reporting? | An organization placed on the Stop Payment List for non-compliance with audit requirements will only be removed if the compliance issue is resolved. |
| **New Audit Requirements (August 8, 2018)***<br>*GATA requirements regarding the audit type thresholds were updated on August 8, 2018. Refer to the updated Audit Report Review Manual for additional details. | |
| My organization already submitted the Audit Certification Form. Why was the form returned? | On August 8, 2018, GATU updated the audit threshold requirements for grantees. If your organization was not subject to the Single Audit, then the Audit Certification Form was returned to reflect the new thresholds.<br><br>Note: If your organization already submitted an audit, the Audit Certification Form will not be returned. |
| What if my organization conducted a GAGAS or GAAS audit under the previous threshold, but the requirements changed under the new audit thresholds? | Organizations that completed a GAAS audit under the previous audit threshold requirements must continue to submit their audit in the grantee portal for review.<br><br>If the required audit type changed from a GAGAS to a GAAS audit, GATU will grant a one-time exception to submit the GAGAS audit for this year only. |
| If my organization received Stop Payment notification based on the previous requirements, will the organization still be placed on the Stop Payment List? | Please contact your Cognizant Agency to determine Stop Payment status. All grantees must comply with audit requirements. |

| Audit Certification Form | |
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| The Audit Certification Form was answered incorrectly. Can I correct the responses? | Contact your Cognizant State Agency to request for the Audit Certification Form to be returned.<br><br>The Audit Certification Form should be submitted two months after the FYE but must be submitted within six months after the FYE. |
| If the audit certification was returned for corrections, what is the deadline to resubmit? | Returning the Audit Certification Form does not reset the submission deadline.<br><br>The Audit Certification Form must be corrected and resubmitted within the original submission deadline. |
| **Consolidated Year-End Financial Report (CYEFR)** | |
| What happens if there are State awards not identified on the CSFA? | Your organization must enter all awards received within your fiscal year, including those not listed on the CSFA. The Awarding State Agency will be required to update the CSFA to include any grant funding not listed in the CSFA. |
| How can I update incorrect information in the CYEFR? | Contact your Cognizant State Agency to request the CYEFR to be returned. |
| My organization received a subaward from a State of Illinois grantee. Should we report our subaward expenditures in the CYEFR? | Yes. All grant funding must be reported in the CYEFR. If a subaward was received from an Illinois grantee, then report the grant funding in the 'Other Grant Programs and Activities' field. |
| How do you define limitations? | Limitations refer to rules specific to the grant program that may restrict or cap expenditures (e.g., a grant program may cap indirect cost rates at 10%). |
| Where can I find the "Indirect Cost Rate" and "Indirect Cost Rate Base"? | Your organization can find this information in the Notice of Award or approved budget. You should enter the Indirect Cost Rate and Base charged against the grant, if applicable. |
| **Audit Submission** | |
| Our auditors are unable to complete the audit within the deadline. Can we file for an extension? | Yes, but they are rarely granted. Extensions will only be granted for audit requirements if there are extenuating circumstances, such as fire or natural disaster. GATU models the extension policy from the federal decision. Federal agencies no longer grant extensions for Single Audit submissions.<br><br>If the auditee or auditor wishes to inform the Federal agency they will be late, he or she may do so by contacting the Federal Oversight Agency or Cognizant Agency for the audit.<br><br>(Please refer to Item 7, pages 5 & 6 of the OMB Memorandum M-10-14 PDF for additional guidance regarding extensions.) |

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| The auditor was unable to provide a Peer Review Letter. What are we required to submit? | Audit firms conducting audits for more than three years should have a peer review letter available for submission.<br><br>If the audit firm has been conducting audits for less than three years, or if there are other reasons the letter is unavailable, a letter stating the situation must be submitted to the grantee portal. |
| We did not provide a Summary Schedule of Prior Audit Findings or a Corrective Action Plan because our organization did not have audit findings in previous fiscal years. What must we submit to satisfy this requirement? | The submitted audit report must contain the Summary Schedule indicating that there were no prior findings. Including this document will indicate to the audit review contractor that a corrective action plan is not necessary. |
| What is the Data Collection Form? | A grantee conducting a Financial Statement audit is required to submit a Data Collection Form which collects information regarding the audit firm and results of the audit.<br><br>Parent organizations will include the FEIN and DUNs numbers for all children organizations included in its audit.<br><br>Forms will be pre-populated for a grantee conducting a Single Audit. |
| **Audit Review** | |
| If the audit package is returned from the contractor, what are the next steps? | A grantee must correct any issues as soon as possible and resubmit within 14 calendar days. Audit packages returned more than twice will result in the organization being placed on the Illinois Stop Payment List. Contact your Cognizant State Agency with questions. |
| What happens if there are audit findings? | If there are audit findings, State agencies will require a Corrective Action Plan (CAP) within an anticipated completion date in accordance with 2 CFR 200.511 Audit findings follow up. Cross-cutting findings will require each State agency to accept the CAP.<br><br>A grantee can also voluntarily request a Cooperative Audit Resolution Team (CART) to discuss audit findings and CAPs. |