



Overview of the GATA Audit Report Review Process

On June 4, 2018, the Grant Accountability and Transparency Unit (GATU) released the GATA audit report review process. GATU's goal is to centralize the submission and oversight of audit requirements for the State of Illinois. Under this new process, all Illinois grantees are required to submit audit documents once per fiscal year through the GATA Grantee Portal. The audit documents are then centrally reviewed and available to all State agencies. Because over 80% of Illinois grantees receive funding from more than one State agency, the new centralized process reduces the administrative burden on both grantee agencies and the State.

The audit report review process is available to grantees with a Fiscal Year End (FYE) after December 31, 2017. A Grantee with an upcoming FYE will receive notification automatically the day after its specific FYE.

The GATA audit report review process consists of the following steps:

1. **GATA Registration** – A grantee submits audit requirement information during its registration on the GATA Grantee Portal.
2. **Audit Certification** – A grantee identifies the type of audit to be conducted for its organization using the Audit Certification Form. The grantee should submit the form in the Grantee Portal two months after the FYE, but must submit the form within six months of the FYE.
After completion, the Grantee Portal will send reminder notifications to the grantee based on the required audit's due date.
3. **Consolidated Year End Financial Report (CYEFR)** – The CYEFR requires grantees to report grant expenditures by State Agency, by the Catalog of State Financial Assistance (CSFA), and by other grant funds and activities.
4. **Submission of Audit Report Packet** – A grantee must upload its single audit to the Federal Audit Clearing House (FAC) within nine months of the grantee's FYE. A grantee that isn't required to submit a single audit must upload its financial statement audit directly to the GATA Grantee Portal within six months of the grantee's FYE.
5. **Review of the Audit Report and Follow Up, if required** – After the Audit Report Packet is submitted, the State's audit review contractor, awarding State agencies, and the Cognizant State Agency will review and confirm the submission. If there are audit findings, State agencies will require corrective action within an anticipated completion date.

Additional information and detailed instructions can be found in the [Audit Report Review Manual](#) located on the GATA website, grants.illinois.gov, under the Resource Library. You may also reference [IDPH's Frequently Asked Questions](#).

Important Updates

On August 8, 2018, the audit threshold requirements were updated to the following. (Grantees not subject to the Single Audit must login to the GATA system to determine their current status. Grantees that conducted audits under the previous thresholds must continue to submit their audits for review.) Grantees can contact their Cognizant State Agency for additional details.

Audit type	Previous Audit Thresholds	New Audit Thresholds
Single Audit	\$750,000 federal & federal pass-through	\$750,000 federal & federal pass-through (No Change)
Financial Statement GAGAS	\$300,000+ federal, federal pass-through, and state grant funding	\$500,000+ federal, federal pass-through, and state grant funding
Financial Statement GAAS	\$300,000+ Revenue	\$300,000+ federal, federal pass-through, and state grant funding