



ARIZONA DEPARTMENT OF EDUCATION

1535 W. Jefferson St. • Phoenix, AZ 85007
Phone 602-542-5393 / 1-800-352-4558

Tom Horne
Superintendent of
Public Instruction

MEMORANDUM

TO: Selected Institutions of Higher Education, State and Local Government,
Indian Tribes, and Other Nonprofit Organizations

FROM: Gary Holland, Audit Manager, Arizona Department of Education

DATE: October 1, 2010

Pursuant to Federal O.M.B. Circular No. A-133, ADE requires **ALL ENTITIES** who receive federal funds passed-through ADE to complete an annual **Audit Evaluation form**. The completed form can be returned via fax or email (preferred method) to the ADE Audit Unit **no later than December 1, 2010**. It is imperative that **ALL** federal funds expended by your agency be listed, **regardless** of whether those funds are received through **ADE or another source**.

For any entity who fails to be compliant, per ADE Single Audit Policy No. GE-24, ADE can impose the following sanctions:

- **Withhold a percentage of Federal awards until the audit is completed satisfactorily**
- **Withhold or disallow overhead costs**
- **Suspend Federal awards until the audit is completed; or Terminate the Federal award**

The Federal Grant Audit Evaluation form and the ADE-CFDA Program List can be accessed from the ADE Grants Management web page at:

https://www.ade.az.gov/gme/Additional_Information/Add_Info_downloads/MemoandAuditEvalForm.pdf.

The Audit Evaluation link contains this memorandum, the Audit Evaluation form, the ADE-CFDA Program List and detailed instructions on how it must be completed and FAXED to: (602) 542-4056; or EMAIL: audits@azed.gov

SINGLE AUDIT REMINDER NOTICE (WHERE APPLICABLE):

ALL entities who have expended \$500,000 or more in federal funds within its fiscal year are required to have an independent single audit performed. For entities with a fiscal year end of June 30, 2010, an electronic copy of your single audit must be sent to the ADE Audit Unit no later than March 31, 2011.

If you have received federal funds from sources other than ADE and have questions about your organization's audit obligations under OMB Circular A-133, you may wish to contact the grantor of those federal funds or your independent auditor. For assistance in completing the attached audit evaluation form, please contact Linda Norgren, ADE-Audit Unit, at (602) 364-4063. Thank you for your timely response.

**Return
To:**

Audit Evaluation Form FY2010

Arizona Department of Education Audit Unit

1535 W. Jefferson Street, Bin #19
Phoenix, AZ 85007
(602) 364-4063
Fax (602) 542-4056
Email: audits@azed.gov

Audit Evaluation

**Organizations
Receiving Federal
Assistance
Through
The Arizona
Department of
Education**

**Data
Supplied
By:**

(If Known—An entity that receives funds from the Arizona Dept. of Education receives a six digit County-Type-District CTD Number)

1. CTD # -- -- (County-Type-District)

(Name of Parent Organization—If you are a *SUBSIDIARY* organization, list the *PARENT* organization here)

2.

(Organization Name)

3.

(Address)

4.

City

State

Zip

5.

(Name of Agency Representative—PRINT)

6.

(Title—PRINT)

7.

(Telephone)

7. Area Code: ()

Number:

Extension #:

8. Email Address:

9. If you did not expend Federal Funds for this year, check this block. []

10. Date of Fiscal Year End:

(Type of Organization)

11. [] Nonprofit [] Local Government [] Indian Tribe [] For Profit

(Check appropriate box to indicate your type of organization. **If you are a FOR PROFIT organization, check the "For Profit" box, and return the evaluation—you do not have to complete the rest of the evaluation.** Audit Requirements for "For Profit" organizations are specified in your contract.)

12. (List ALL Entities Covered by the Single [A-133] audit.)

13. (Certification—Signature of official completing this form. **ADE must receive a hardcopy and cannot accept emailed forms.**)

I certify that the information on this form is true and correct to the best of my knowledge. If our total annual federal expenditures exceed \$500,000.00 for the fiscal year our organization will submit a copy of our Single Audit (A-133) audit report to the Arizona Department of Education, Audit Unit, within **30 days** of our receiving the completed report from our independent auditors.

(Signature of Official Completing Form)

(Print Name)

(Print Title of Official)

(Form Continued on Page -3-)

Instructions

Information on this page concerns expenditures from federal financial assistance funds received by your organization and made during the fiscal year reported in Box 10 of Page 1. Federal financial assistance includes awards, grants, contracts, loans, guarantees, direct appropriations, or non-cash assistance received directly from federal departments or agencies, or "passed through" state or local governments or another nonprofit organization. List the information for each federal program separately. If you have more federal programs than space provided, Page 2 can be copied and used to record the additional programs.

Column 1 List the name of the federal program in which you are participating.

Column 2 Indicate the Catalog of Federal Domestic Assistance (CFDA) Number assigned to the federal program from which you expended money during the fiscal year. If you need assistance with the CFDA numbers, contact your independent auditor or if your organization has an A-133 Single Audit refer to the **Schedule of Financial Awards** or **Schedule of Expenditures of Federal Awards which will list the programs and CFDA number.** The CFDA number is also available on the internet at:

https://www.ade.az.gov/gme/Additional_Information/Add_Info_downloads/ADE-CFDA.pdf (ADE Grant Programs ONLY)
https://www.ade.az.gov/gme/Additional_Information/Add_Info_downloads/allcdfa.pdf (CFDA List-ALL federal programs)

Column 3 Indicate the department or agency that provided the federal financial assistance. List the federal, state or local government agency or other nonprofit agency that issued the federal funds to you.

Column 4 List the amount of monies you have expended or expect to expend from this federal program during the fiscal year you designated in Box 10 of the audit evaluation. This amount should include payments made from previous years' funding that you were allowed to carry forward to this year.

Col. 1	Col. 2	Col. 3	Col. 4
Federal Program	Federal CFDA Number	Federal Department/State Agency Providing Direct and/or Pass-Through Financial Assistance	Amount Paid From Federal Funds for Fiscal Year (omit cents)
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
Expenditures of Federal Funds From Additional Pages			\$
Total Expenditures of Federal Funds			\$

<u>Example of Page 2 Evaluation</u>			
Col. 1	Col. 2	Col. 3	Col. 4
Federal Program	Federal CFDA Number	Federal Department/State Agency Providing Direct and/or Pass-Through Financial Assistance	Amount Paid From Federal Funds for Fiscal Year (omit cents)
School Lunch	10.555	Arizona Department of Education	\$123,453
Ind. Child Wel.	15.103	U.S. Department of Interior-Bureau of Indian Affairs	\$ 67,800
Title XX	13.667	City of Tucson	\$121,418
		Total Federal Expenditures	\$312,761

ADE-CFDA Program List

Program	Program Description	CFDA Number
CACFP - NSLP/SBP	Summer Breakfast Program (NSLP-SBP)	10.553
	National School Lunch Program (NSLP-SBP)	10.555
	Child and Adult Care Food Program (CACFP)	10.558
	Summer Food Service Program for Children (NSLP-SBP)	10.559
	Team Nutrition Grants	10.574
Impact Aid -ARRA	Direct Federal Source – NOT ADE – DO NOT MONITOR	84.041
IDEA – ARRA	Special Education	84.391
Impact Aid-Construction ARRA	Impact Aid – Construction - Direct Federal Source – NOT ADE – DO NOT MONITOR	84.401 & 84.404
Title 1 – ARRA	Grants to LEAs	84.389
Title 1A	Improving Basic Programs Operated by Local Education Agencies (LEAs) (Title 1 Grants LEAs)	84.010A
Title 1A School Improvement		84.377A
Title 1B	Even Start Family Literacy Program	84.213
	Preschool Entitlement	84.173A
	Navajo Preschool	84.027
Title 1B1	Reading First	84.357A
Title 1C	Migrant Education	84.011A
Title 1D	Prevention and Intervention Programs for Children and Youth Who Are Neglected, Delinquent, or At-Risk	84.013
Title 1F	Comprehensive School Reform	84.332A
Title 11A	Highly Qualified Teachers and Improving Teacher Quality	84.367A
Title 111	English Language Acquisition, Language Enhancement and Academic Achievement	84.365A
Title VD6	Gifted and Talented Students (Academic Achievement)	84.206A
Title VA	Educational Improvement Program	84.298A
Title V1B	Rural Education Program (REAP)	84.358B
Title V11B	McKinney-Vento Homeless Assistance Act (42 U.S.C. 11431 et seq)	84.196
Title 11B	Mathematics and Science Partnerships	84.366B
Title 11D	Enhancing Education Through Technology	84.318X
Title IVA	Safe and Drug Free Schools	84.186A
Title IVB	21 st Century School	84.287
CTE	Career and Technical Education	84.048 & 84.243A
ESS	Exceptional Student Svcs/Individuals with Disabilities Education Improvement Act (Special Education Cluster)	84.027 & 84.173
ARU	Audit Resolution Unit	
ADM	Charter/District Average Daily Membership	