



Food Assistance – Audit Requirement Form for Sub Agencies

A Sub Agency will be required to get an audit if it meets any of the audit thresholds listed below. Annually, a Sub Agency must fill out this form and send it to the Lead Agency with which it holds an Agreement. Initial submittal of this form (only applies to Sub Agencies not currently under Agreement with the Lead Agency) is due to the Lead Agency within 30 days of the Sub Agency Agreement execution date. Subsequent submittals are due annually, within 30 days of the end of the Sub Agency’s Fiscal year. For questions on determining the value of your USDA foods, please contact your Lead Agency.

Sub Agency Information

Sub Agency Name		Fiscal Year End Date	
Mailing Address			
Sub Agency Representative or Auditor		Title	
Phone		Email	

Step 1: Certification – please choose one of the following options (required):

Single Audit Certification:

- I have reviewed the thresholds below and certify that in the fiscal year noted above, the Sub Agency **is not required** to have a Single Audit of federal programs in accordance with [Subpart F – Audit Requirements](#) of the Uniform Guidance.
- I have reviewed the thresholds below and certify that in the fiscal year noted above, the Sub Agency **is required** to have a Single Audit of federal programs in accordance with [Subpart F – Audit Requirements](#) of the Uniform Guidance.

See thresholds below:

\$750,000 – For a fiscal year originating before 10/1/2024, the Sub Agency did not expend \$750,000 or more in federal funding including the dollar value of federal food received for all federal programs.

\$1,000,000 - For a fiscal year originating 10/1/2024 or later, the Sub Agency did not expend \$1,000,000 or more in federal funding including the dollar value of federal food received for all federal programs.

Step 2: Certification – If Single Audit is not required, Sub Agency must choose one of the following options:

Financial Audit Certification:

A Sub Agency that is not required to complete a Single Audit but meets the Financial Audit threshold (expended \$100,000 or more in total state funds in the fiscal year noted above) must have a Financial Audit. Check the applicable box:

Financial Audit is not required.

Sub Agency does not meet the Financial Audit threshold (expended less than \$100,000 in total state funds in the most recent fiscal year). If no audit is required and the Sub Agency receives less than \$100,000 in state funding then the Food Assistance – Accounting System Verification Form (AGR-2206) must be completed.

Financial Audit is required.

Sub Agency expended \$100,000 or more in total state funds in the fiscal year noted above. The Sub Agency is not required to complete a Single Audit and must have a Financial Audit at least every two years that covers the previous two years as defined by Government Auditing Standards (The Revised Yellow Book) and according to Generally Accepted Auditing Standards (GAAS).

Audit Submission Requirements:

The Sub Agency shall submit its annual audit to the Lead Agency, including if the Sub Agency obtains an annual audit for its own purposes. If also receiving State Food Assistance funding, a Schedule of State Assistance must be included within the audit.

Audit Submittal dates:

- If not currently under Agreement with the Lead Agency, initial submission of Audit is due within 30 days of execution of the Sub Agency Agreement.
- Subsequent Audit submittals are due within 9 months of the end of the Sub Agency’s fiscal year noted above.
- If no audit is required, the Sub Agency will submit, a completed Accounting System Verification Form (AGR-2206) annually to the Lead Agency within 30 days after the end of the Sub Agency’s fiscal year, as applicable.