

FEDERAL ASSISTANCE EXPENDITURE FORM INSTRUCTIONS

NYS CDBG, NYS HOME, and NYS NSP Program funds are federal funds and therefore are subject to the requirement of the Single Audit Act Amendments of 1996 and OMB Circular A-133, as amended, which requires all Recipients that expend \$500,000 or more to have a single or program-specific audit conducted for the year in which expenditures of federal assistance exceed the threshold.

Each recipient must submit a Federal Assistance Expenditure Form, (FAE) to the Office of Community Renewal Finance Unit within 60 days of its fiscal year end date. A form must be submitted annually until the award/grant is closed out with the Office of Community Renewal.

Recipient Name: Enter complete name of the Recipient.

Recipient's Fiscal End Date: Enter the fiscal end date of your municipality or entity (month & day).

List of Office of Community Renewal Project Number for All Open Projects: List all NYS CDBG, NYS HOME, and NYS NSP funded awards/grants that have not been formally closed out by the Office of Community Renewal (conditional certificate of completion or certificate of completion issued) during the fiscal period covered by the FAE form being completed.

For the Fiscal Year/Recipient Name: Enter the fiscal year being reported and the name of the recipient.

\$500,000 Threshold Status: Check the appropriate box and provide the date the audit will take place, if an audit is required.

If you are attesting that the total Federal Funds expended is \$500,000 or greater, then the single audit act is applicable and an audit must be submitted within **9 months of the fiscal end date**. On the form, you also must enter the anticipated date that the completed single audit will be submitted to the Office of Community Renewal. Enter this date in the field titled "**Anticipated Date of Audit**".

Certification: The signature, title and telephone numbers of the Chief Fiscal Officer and the Chief Elected Official or Agency Administrator.

If you have any questions regarding the FAE process, please do not hesitate to contact the Office of Community Renewal at (518) 474-2057.