

# Assistance Listing # (AL#) 21.027 State and Local Fiscal Recovery Funds (SLFRF) Alternative Compliance Examination Engagement Eligibility Checklist

(Pursuant to 2024 OMB Compliance Supplement) <sup>1</sup>

**Note: IPAs are not required to submit completed checklists to AOS for review and/or approval.**

The 2024 OMB Compliance Supplement allows certain public offices meeting specific criteria to choose the alternative compliance examination engagement (Compliance Examination), subject to AT-C 315, as an alternative to a Single Audit conducted in accordance with Uniform Guidance. Use this form to assess and document the eligibility of a client, based on the criteria established by the OMB.

**Client Name:** \_\_\_\_\_  
**County:** \_\_\_\_\_  
**Fiscal Year:** \_\_\_\_\_  
**Audit Region:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

## Part 1: Eligibility Determination for AL#21.027 Compliance Examination:

1. Did the client receive SLFRF funding either directly from the United States Department of Treasury or from the Ohio Office of Budget and Management as a Non-Entitlement Unit?  Yes  No

If the answer to number 1 is:

- No – **STOP** – the entity is ineligible for the Compliance Examination. Mark they are ineligible in Part 2.
- Yes – Proceed to Question 2.

2. Based on the information entered below, did the client expend \$750,000 or more in total federal expenditures during the fiscal year, resulting in being subject to Single Audit requirements?  Yes  No

Please list the client's **total** federal expenditures by Assistance Listing # for the **fiscal year**.

Note: If the client is a subrecipient of another government for AL#21.027 do not include these expenditures in the Total Direct 21.027 expenditures. Please list on a separate line as a part of the Total All Other Programs section.

	AL#	Federal Expenditures
	21.027 - Direct from Treasury	
	21.027 - From State to NEU	_____
	<i>Total Direct 21.027</i>	
	<i>Total All Other Programs</i>	_____
	<b>Grand Total All Programs</b>	

Eligibility for the Compliance Examination depends heavily on the federal expenditure amounts for the engagement period. Therefore, some testing needs to be completed to gain assurance that the amounts provided by the entity are complete and accurate. AOS auditors, refer to the *Assess Eligibility for an Alternative Compliance Examination* step of the Planning folder in Teammate for specific procedures to perform prior to assessing eligibility.

<sup>1</sup> Updated September 2024 for the 2024 OMB Compliance Supplement

3. Is the client's total SLFRF award received directly from Treasury or received (through state OBM) as a non-entitlement unit (NEU) of local government at or below \$10 million?  Yes  No
4. Are other Federal award funds the client expended (not including their SLFRF award funds received directly from Treasury or as an NEU) less than \$750,000 during the year being evaluated?  Yes  No

**Part 2: Results of Checklist Assessment:**

- All 4 Criterion are met above – Client is Eligible for a Compliance Examination
- NOT ALL 4 Criterion were met above – Client is NOT Eligible for a Compliance Examination

Prepared By:

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**Signature**

**Date**

*My signature above indicates I completed the assessment and noted my conclusion above.*

Reviewed By:

**NOTE: For AOS audits, the AOS Reviewer must be an AM or higher and at least one level above the employee completing the assessment.**

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**Signature**

**Date**

*My signature above indicates I completed a review of the assessment and agree with the conclusion.*

**Part 3: Client Discussion:**

- We discussed with the client and they have chosen to proceed with the Compliance Engagement.
- We discussed with the client and they have chosen to decline the option for the Compliance Engagement and would like to proceed with a full Single Audit.
- We discussed with the client and made them aware they are not eligible for the Compliance Engagement and must have a full Single Audit if Total Federal Expenditures meet or exceed \$750,000.

Completed By:

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**Signature**

**Date**

*My signature above indicates I have discussed the above conclusion with the client.*