

MA Department of Conservation and Recreation  
Sub-Recipient Monitoring Form  
2CFR Audit Requirement

2 CFR- section 200.500 sets forth standards for obtaining consistency and uniformity among Federal Agencies for the audit of non-Federal entities expending federal awards.

Per 2CFR Section 200.501 audits requirements (section a): **Audit Required:** A non-Federal entity that expends \$1,000,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part.

Per 2CFR Section 200.501 audits requirements (section b) **Single audit:** A non-Federal entity that expends \$1,000,000 or more in Federal awards during the non-Federal entity's fiscal year must have a single audit conducted in accordance with [§ 200.514](#) except when it elects to have a program-specific audit conducted in accordance with [paragraph \(c\)](#) or [\(d\)](#) of this section.

[2CFR Section 200.501 -section \(c\)](#) **Program-specific audit election (in general).** A non-Federal entity may elect to have a program-specific audit conducted in accordance with [§ 200.507](#) if the following conditions are met:

2 CFR 200.501(c)

- (1) The non-Federal entity expends Federal awards under only one Federal program (excluding research and development); and
- (2) The Federal program's statutes or regulations, or terms and conditions of the Federal award, do not require a financial statement audit of the non-Federal entity.

[2CFR Section 200.501 -section \(d\)](#) **Program-specific audit election for research and development.** A non-Federal entity may elect to have a program-specific audit for research and development conducted in accordance with [§ 200.507](#), but only if all of the following conditions are met:

- (1) The non-Federal entity expends Federal awards only from the same Federal agency, or the same Federal agency and the same pass-through entity; and
- (2) The Federal agency, or pass-through entity in the case of a subrecipient, approves a program-specific audit in advance.

In addition:

[2CFR Section 200.501 -section \(e\)](#) **Exemption when Federal awards expended are less than \$1,000,000.** A non-Federal entity that expends less than \$1,000,000 in Federal awards during its fiscal year is exempt from Federal audit requirements for that year, except as noted in [§ 200.503](#). However, in all instances, the records of the non-Federal entity must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and the Government Accountability Office (GAO).

A Federal award means Federal Financial Assistance and Federal Cost-Reimbursement Contracts that non-federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. Federal awards do not include procurement contracts under grants or contracts used to buy goods or services from vendors.

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1. Sub-Recipient Information:

Name: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_

State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Contact Phone #: \_\_\_\_\_

2. Current DCR Sub-Grant Information:

DCR Grant Program: (check)

\_\_\_ Urban & Community Forestry Grant

\_\_\_ Recreational Trails Grant

X  Volunteer Fire Capacity Grant

\_\_\_ Other (project specific sub award)

Sub-Grant Project Name: \_\_\_\_\_ 2024 VFC

Sub-Grant Amount: \_\_\_\_\_

3. Did you expend > \$1,000,000 in federal awards in your last fiscal year? (circle one) YES or NO

**If Yes:**

4. When was your last Audit? \_\_\_\_\_

What was the audit period? \_\_\_\_\_

5. Did you have any audit findings? (circle one) YES or NO

If YES – Were the audit findings related to MA DCR grants? (circle one) YES or NO

If YES please return a copy of your findings to MA DCR along with your Standard Contract Form and this Sub-Recipient Monitoring Form.