

MA Department of Conservation and Recreation
Sub-Recipient Monitoring Form
A-133 Audit Requirement

OMB Circular A-133 sets forth standards for obtaining consistency and uniformity among Federal Agencies for the audit of states, local governments and non-profit organizations expending federal awards.

Per 2CFR Section 215.26 non-federal audits section (a) recipients and sub-recipients that are institutions of higher education or other non-profit organizations shall be subject to the audit requirements contained in the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507) and revised OMB Circular A-133 (Audits of States, Local Governments, and Non-Profit Organizations).

A-133, Sub part B, section 200 stipulates that non-federal entities that expend more than \$750,000 or more in a year in Federal awards must have a single or program specific audit conducted for that year in accordance with the provision set forth in this part.

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.

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 and Community Forestry Grant

___ Recreational Trails Grant

___ Volunteer Fire Assistance Grant

___ Other

Sub-Grant Project Name: _____

Sub-Grant Amount: _____

3. Did you expend > \$750,000 in federal awards in your last fiscal year? (circle one) YES or NO

4. When was your last A-133 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.