

Fiscal Non-Profit Administration

State Grants Compliance Reporting: at least \$25,000 but less than \$500,000

A grantee that receives, uses, or expends at least \$25,000 but less than \$500,000 in state funds within its fiscal year must file annually with the state agency that disbursed the funds

- a certification completed by the grantee Board and management stating that the funds were received, used, or expended for the purpose intended, and
- a Schedule of Grantee Receipts and Expenditures accounting for those funds. In addition, the grantee must file
- a State Grants Compliance Reporting: Receipt of \$25,000 or more, and
- a description of activities and accomplishments for each program undertaken with those state funds.

For purposes of the required report, the grantee's fiscal year is used in determining the amounts received, used, or expended. The due date for filing the required report is six months after the nongovernmental organization's year-end, and the accounting must be certified and sworn to by the Treasurer and one other authorizing officer of the grantee. This certification is a representation by management and is not intended to be an independent assessment.

The Office of the State Auditor has developed, in coordination with the Office of State Budget and Management and other key state agencies, standard reporting formats which should be used by all state agencies for meeting the reporting requirements outlined in G.S. 143-6.2 and Title 9, Subchapter 3 of the North Carolina Administrative Code. It is the intent of the State Auditor that there be no exceptions to the financial reporting format. The standard reporting formats for grantees receiving at least \$25,000 but less than \$500,000 include:

- [Certification](#) and sworn statement by the Treasurer and a second authorizing officer on the entity's letterhead;
- [State Grants Compliance](#) report, which includes supplemental compliance information;
- [Schedule of Grantee Receipts and Expenditures](#) (cash basis) and
- [Program Activities and Accomplishments](#) Report

Reports are to be submitted to and maintained by the state agencies. The reports should be made available to the various oversight agencies and committees upon request.