

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

(Pursuant to 2023 OMB Compliance Supplement) <sup>1</sup>

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

The 2023 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 Assistant 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><i>Grand Total All Programs</i></b>	

<sup>1</sup> Updated December 2023 for the year of the 2023 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.*