

GRANT ACCOUNTABILITY AND  
TRANSPARENCY ACT (GATA)  
REPORTING REQUIREMENTS  
FOR FY21

NUTRITION ONLY PROVIDERS

# DISCLAIMER

The following information is intended to be used by grantees who meet the following requirements:

- Receive one or more of the following nutrition grants from the Illinois State Board of Education, and do not receive any other Federal grants or State/Federal grants from a State of Illinois agency
  - National School Lunch Program
  - Special Milk Program
  - School Breakfast Program
  - Summer Food Service Program
  - Child and Adult Care Food Program
- Receive less than \$300,000 in grant funds during the fiscal year under review

# LOGIN TO GRANTEE PORTAL

- On the first business day after the grantee's fiscal year end, the grantee will receive a notification that their Active Audit Review is available.
- Grantees should begin by logging into the GATA Grantee Portal (<https://grants.illinois.gov/portal>).

For assistance logging into the Grantee Portal or help recovering an account, please call the Department of Innovation and Technology help desk at 217-524-3648



The screenshot shows the login page for the Illinois Grant Accountability and Transparency Act Grantee Portal. The page has a blue header with the title "Illinois Grant Accountability and Transparency Act Grantee Portal". Below the header, there is a welcome message: "Welcome to the Illinois GATA Grantee Portal. To access the Portal you must have an Illinois.gov account." There are three buttons: "Sign In Here", "Create Account", and "Account Help". Below the buttons is a section titled "Frequently Asked Questions" with four links: "How to access the Illinois GATA Grantee Portal.", "How to create an Illinois.gov public account.", "How to reset your password.", and "All Grantee Portal FAQs". At the bottom, there is a section titled "Department of Human Services (DHS) Centralized Repository Vault (CRV) Users" with text explaining that users with a DHS CRV account or an Illinois.gov partner account in the external domain can use it to access the Grantee Portal, but they must append "@external.illinois.gov" to the end of their username. An example is given: "John.Doe@external.illinois.gov". A link "click here" is provided for assistance with CRV accounts.

# GATA ID AND AUDIT ID

- When contacting your cognizant agency for assistance it is helpful to have your GATA ID and/or Audit ID

Illinois Grant Accountability and Transparency Act  
Grantee Portal - Main Menu Sign out

Organization: **ISBE Test School District** Edit  
GATA ID: **691201**  
State cognizant agency: **State Board Of Education (536)**  
Contact for assistance: [GATA@isbe.net](mailto:GATA@isbe.net)  
You are signed in as: **isbetestgrantee**

**Notes and Comments** Add Note

**Active Audit Reviews**

Audit	Audit ID	Status	Status Description
<span>View</span>	14768	Pending FYE	No action is required until after the end of the fiscal year.

[Click to view a list of all audit reviews](#)  
[Federal Uniform Guidance and Illinois GATA audit requirements](#)  
[Audit Report Review Manual](#)

# OPEN ACTIVE AUDIT REVIEW

- Scroll down to the “Active Audit Review” section and click on the “View” button. Audits are listed with the most recent on the top and oldest on the bottom.

Active Audit Reviews			
Audit	Audit ID	Status	Status Description
<a href="#">View</a>	14768	Pending FYE	No action is required until after the end of the fiscal year.

[Click to view a list of all audit reviews](#)  
[Federal Uniform Guidance and Illinois GATA audit requirements](#)  
[Audit Report Review Manual](#)

- After clicking on the “View” button, additional information about the selected audit review is displayed at the top of the screen.

Audit Information	
Audit ID	14768 (If assistance is needed, contact your cognizant agency and reference this number)
Audit Period	Start: 7/1/2018    End: 6/30/2019    Organization's FY End Date: 06/30
Audit Contacts	Your organization does not have portal users selected to receive audit review notifications. Click the "Manage Portal Access" button then select the user(s) to edit their notifications. <a href="#">Manage Portal Access</a>
Status	Data Collection Form Past Due : The Data Collection Form is past due.

Use this button to assign individuals in your organization to receive audit notifications.

Pay particular attention to the audit period to ensure you are working on the correct year.

# SUMMARY OF THE AUDIT REVIEW

- Each step of the audit process has to be completed in order
- Start each step by clicking on the corresponding button

## Step 1 - Audit Certification Form

The audit certification form is used to determine the type of audit that this organization is required to perform. The submission of this form is required no later than 60 calendar days after the end of the organization's fiscal year.

[Audit Certification Form](#)

**Due: 8/29/2019**

## Step 2 - Consolidated Year-End Financial Report

The consolidated year-end financial report (CYEFR) is a breakout of all spending by program and expense category. Every dollar expended in your organization's fiscal year must be reflected in this report.

[Consolidated Year-End Financial Report](#)

**Due: 12/30/2019**

## Step 3 - Upload File Requirements

For all audits, a Peer Review Letter or Internal Inspection for 'off-years' is required.

For single and program audits, the audit file pulled from your submission to the Federal Audit Clearinghouse by your state cognizant agency.

For financial audits, you will be required to upload the audit files.

[Upload Requirements](#)

**Due: 12/30/2019**

## Step 4 - Data Collection Form

The data collection form gathers information about the audit. It is used to search, filter and route the audit through the review process. It is due immediately after the audit package upload.

[Data Collection Form](#)

**Due: 12/30/2019**

## Step 5 - Management Decision Letter

Once the audit review process is complete you will be able to view the Management Decision Letter here.

# STEP 1 - AUDIT CERTIFICATION FORM

- The Audit Certification Form will show additional questions if the grantee answers “no” to any of the preceding questions.
- Question 1 – Did the grantee **expend** \$750,000 or more in **Federal grant awards**
- Questions 2-3 – Did the grantee **expend** greater than \$500,000, or more, OR \$300,000, or more, in **State and/or Federal grant awards**
  - Please see the following lookup table to determine which ISBE programs are exempt from this calculation:  
<https://www.isbe.net/Documents/FRIS-CSFA-Crosswalk-FY21.pdf>
- Question 4 – Will a financial statement audit be completed for any other regulatory purpose?
  - Financial audits performed by a CPA and/or audit firm, **does not include routine monitoring visits from ISBE**
- **Nutrition programs listed on page 2 are all federal grant funds.**

**Illinois Grant Accountability and Transparency Act  
Grantee Portal - Audit Certification**

[Grantee Portal](#) / [Audit Reviews](#) / [Audit](#) / Certification Form

The audit certification form has been submitted. If changes are needed, contact your state cognizant agency.

Please answer the questions as they appear below. They are used to determine the type of audit this organization is required to submit per federal and/or state regulations. If you are unsure of an answer please consult a financial or CPA representative.

Has this organization expended \$750,000 or more in federal awards this fiscal year?

- Federal awards include both pass-through and direct funds;
- Fiscal year is in reference to this organization's fiscal year;
- \$750,000 includes the sum of all federal sources;

Has this organization expended \$500,000 or more in federal and state awards this fiscal year?

- Federal awards include both pass-through and direct funds;
- Fiscal year is in reference to this organization's fiscal year;
- \$500,000 includes the sum of all state and federal sources;

Has this organization expended \$300,000 or more in federal and state awards this fiscal year?

- Federal awards include both pass-through and direct funds;
- Fiscal year is in reference to this organization's fiscal year;
- \$300,000 includes the sum of all state and federal sources;

Requirement for this organization

In accordance with 44 IAC 7000.90 (Illinois Administrative Code - Auditing Standards), this organization is required to have a financial statement audit conducted in accordance with Generally Accepted Auditing Standards (GAAS). This audit must be completed and uploaded to the Grantee Portal 30 days after completion but no later than 6 months from the end of this organization's fiscal year.

If this organization is a **school district** as defined in 23 IL Admin Code 100.110, then this organization is required to have a financial audit conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS) are required by 23 IL Admin Code 100.110.

Certification

My Name:

My Title:

# Step 2 - CYEFR Main Page

- All grants received directly from an Illinois State Agency should be included as a separate section on the CYEFR
  - There are several ISBE grants that are exempt and should not be added. See <https://www.isbe.net/Documents/FRIS-CSFA-Crosswalk-FY21.pdf> for a list of exempt grants.
- Sometimes programs are not automatically added. Use the “Add a Program” button to add grant programs.
- Use the “View” button next to each CSFA # to add expenditures to that section
- Once all sections are complete, use the “Certify & Submit” button at the top
  - NOTE: The In-Relation To opinion is uploaded in Step 3

Illinois Grant Accountability and Transparency Act  
Grantee Portal - Audit Consolidated Year-End Financial Report

[Grantee Portal](#) / [Audit Reviews](#) / [Audit](#) / CYEFR

State Board Of Education (586) : Doesn't reconcile

	CSFA #	Program Name	\$ State	\$ Federal	\$ Other	\$ Total
<input type="button" value="View"/>	290-00-0003	Edward Byrne Memorial Justice Assistance Grant Program	0	0	0	0
<input type="button" value="View"/>	494-00-1290	Transit 5339 Bus & Bus Facilities Formula - Non-Urbanized/Rural	0	0	0	0
<input type="button" value="View"/>	494-80-1291	Transit 5310 Enhanced Mobility of Seniors and Individuals with Disabilities - Non-Urbanized/Rural	0	0	0	0
<input type="button" value="View"/>	586-18-0407	National School Lunch Program	0	0	0	0
<input type="button" value="View"/>	586-18-0410	Summer Food Service Program for Children	0	0	0	0
<input type="button" value="View"/>		Other grant programs and activities		0	0	0
<input type="button" value="View"/>		All other costs not allocated			0	0
Totals:			0	0	0	0

The audit certification form submitted earlier stated your organization expended between **\$300,000** and **\$500,000** in federal and state awards. This CYEFR totals outside of that range. If there is an error in your audit certification form, please contact your state cognizant agency for assistance.

**Please note the following:**

- The CYEFR may be pre-populated with programs based on existing awards in the GATA system. These programs cannot be removed. If no spending occurred in a program leave the amounts at zero.
- Any grant expenditures not associated with funding received through the State of Illinois are to be entered in "Other grant programs and activities". The expenditures must be identified as federal (direct or pass-through) or other funding.
- All other expenditures not associated with state or federal dollars are to be entered in "All other costs not allocated".
- The grand total must account for all expenditures for the fiscal year and must tie to the audited financials.



# CYEFER – Individual Grant Sections

- Complete the top section of each CSFA section.
  - In almost all situations the program limitations will be “No” and left blank
- In many cases the Mandatory Match % will be “No” but be sure to include the relevant information if the grant has a match requirement.
- Indirect Cost Rate and Cost Rate Base is the approved indirect cost rate and associated base that is utilized for this program. Leave 0% and blank if the program does not utilize indirect costs.
- The “Match Amount” column can be used to report expenditures of local funds for purposes of the specific grant program.
  - *Amounts can be reported in this column even if “Mandatory Match” is not required for the specific program*
- The **State Amount column** is used for State funded grants (3000 FRIS code on the lookup table in the previous slide)
- The **Federal Amount column** is used for federally funded grants (4000 FRIS code on the lookup table in the previous slide) **ALL NUTRITION PROGRAMS ARE FEDERAL**

**Illinois Grant Accountability and Transparency Act  
Grantee Portal - Audit Consolidated Year-End Financial Report**

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Cancel Delete Save

Agency	State Board Of Education (586)			
Program	National School Lunch Program (586-18-0407)			
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid #ccc; height: 20px; width: 100%;"></div>			
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No Rate (required if Yes): <input type="text"/>			
Indirect Cost Rate	<input type="text" value="0.00"/> %			
Indirect Cost Rate Base	<input type="text"/>			

Category	State Amount	Federal Amount	Match Amount	Total
Food costs and supplies	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Revenues-Grant Projects during the Audit Period	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Prior year project revenues in CY	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
<b>Total Direct Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Indirect Costs	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
<b>Total Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Cancel Delete Save

CONTINUED ON NEXT SLIDE

# CYEFR – Individual Grant Sections

- The Federal Nutrition programs are claims based programs, and therefore, should be reported on the CYEFR as a REVENUE and not as an expenditure.
- The grantee can either report all revenues under “Food Costs and Supplies”, OR they can break the revenues out into current year revenues PLUS revenues from the prior year project that lapsed into the current year.
  - **The amount in “Total Expenses” under the Federal column should agree to the total amount of revenue the organization received from ISBE during the applicable fiscal year.**
- Grantees can check their numbers by running a disbursement report on ISBE’s website:
  - <https://apps.isbe.net/FrisInquiryNet/Payment/PaymentReport>
  - Click the “Reset” button to enter a custom date range and enter the Recipient RCDT number
- After all expenditures are entered, **press the “Save” button** to complete the section. **Totals do not update in real-time but will update once the “Save” button is pressed.**

**Illinois Grant Accountability and Transparency Act  
Grantee Portal - Audit Consolidated Year-End Financial Report**

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Cancel Delete Save

Agency	State Board Of Education (586)			
Program	National School Lunch Program (586-18-0407)			
Program Limitations	<input type="radio"/> Yes <input checked="" type="radio"/> No Identify Limitations (required if Yes) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
Mandatory Match %	<input type="radio"/> Yes <input checked="" type="radio"/> No Rate (required if Yes): <input type="text"/>			
Indirect Cost Rate	<input type="text" value="0.00"/> %			
Indirect Cost Rate Base	<input type="text"/>			

Category	State Amount	Federal Amount	Match Amount	Total
Food costs and supplies	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Revenues-Grant Projects during the Audit Period	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
Prior year project revenues in CY	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
<b>Total Direct Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Indirect Costs	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	0.00
<b>Total Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Cancel Delete Save

Steps 3-4 are not applicable to grantees who certify “no” to all four questions in the audit certification form.