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).

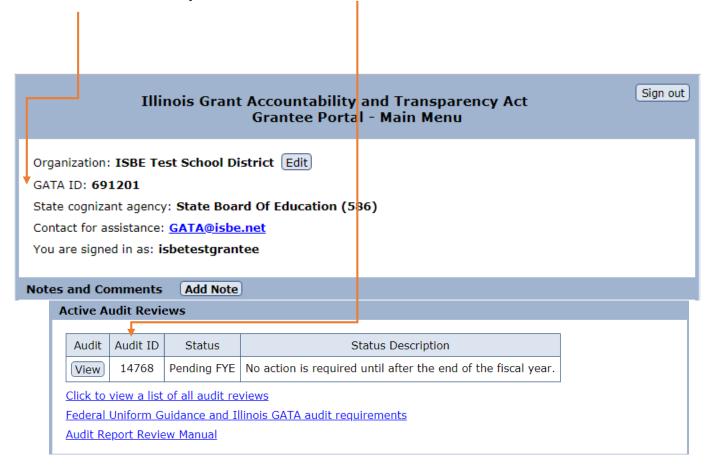
Sian In Create Account Account Help Frequently Asked Questions How to access the Illinois GATA Grantee Portal How to create an Illinois.gov public account. · How to reset your password. All Grantee Portal FAOs Department of Human Services (DHS) Centralized Repository Vault (CRV) Users If you have a DHS CRV account or an Illinois gov partner account in the external domain, you can use it to access the Grantee Portal but you must append "@external.illinois.gov" to the end of your username. For assistance logging into the Grantee Portal or help For example: John.Doe@external.illinois.gov For assistance with your CRV account please click here. recovering an account, please call the Department of Innovation and Technology help desk at 217-524-3648

Illinois Grant Accountability and Transparency Act
Grantee Portal

Welcome to the Illinois GATA Grantee Portal. To access the Portal you must have an Illinois.gov account.

GATA ID AND AUDIT ID

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



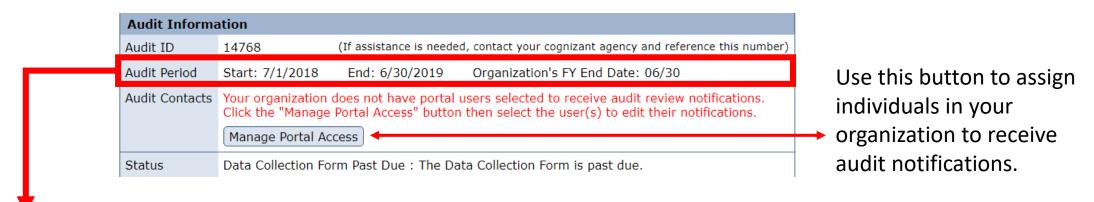
OPEN ACTIVE AUDIT REVIEW

• 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.



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



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 that 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

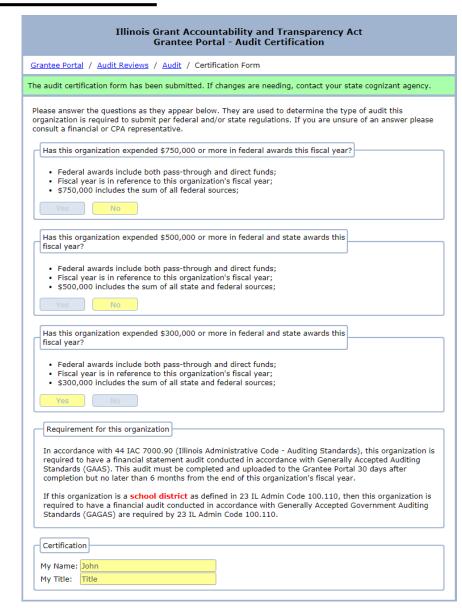
Due: 12/30/2019

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 <u>expend</u> \$750,000 or more in <u>Federal grant awards</u>
- Questions 2-3 Did the grantee <u>expend</u> greater than \$500,000, or more, OR \$300,000, or more, in <u>State and/or Federal grant awards</u>
 - 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.



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

Add a Program

Certify & Submit

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

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

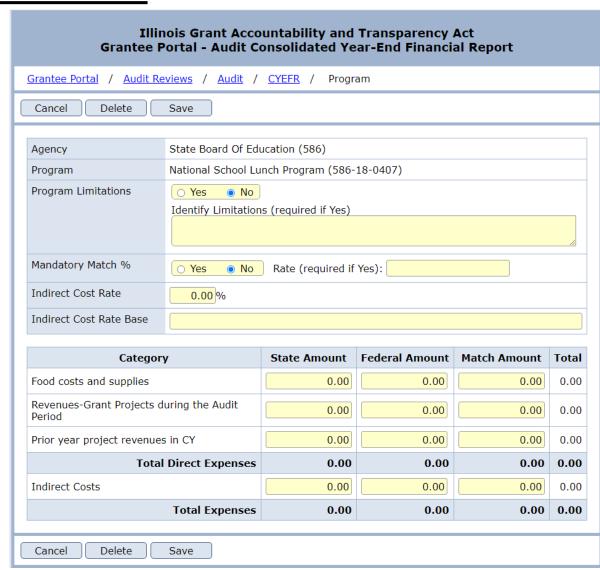
The audit certfication form submitted earlier stated your organization expended between \$300,000 and \$500,000 in federal and state awards. This CYEFR totals outside of that range. If there is an error in your audit certification form, please contact your state cognizant agency for assistance.

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 occured in a program leave the amounts at zero.
- Any <u>grant expeditures</u> not associated with funding received through the State of Illinois are to be entered in
 "Other grant programs and activites". 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.

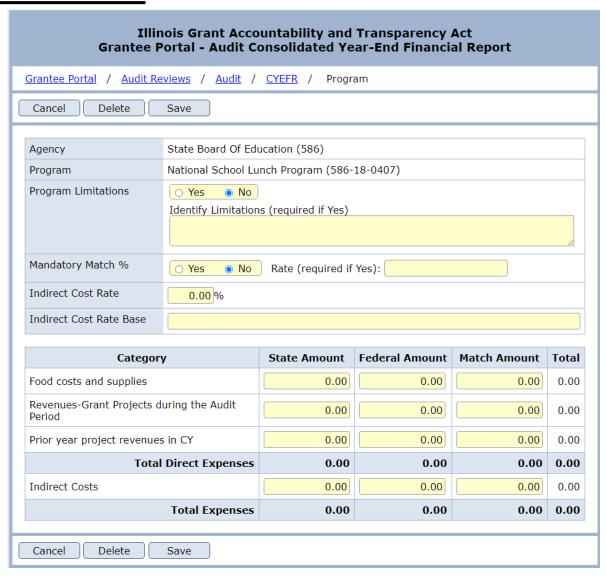
CYEFR – Individual Grant Sections

- 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 <u>can be</u> 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



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/PaymentRe
 port
 - Click the "Reset" button to enter a custom date range and enter the Recipient RCDT number
- After all expenditures are entered, <u>press the "Save"</u>
 <u>button</u> to complete the section. <u>Totals do not update</u>
 in real-time but will update once the "Save" button is <u>pressed</u>.



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