

Subrecipient Annual Report & Single Audit: Must Do & How To

Obtain a SAM UEI Number:

How do I get a SAM Unique Entity ID number?	→ Access: https://sam.gov/content/duns-uei UEI is a 12 character alphanumeric ID assigned to an entity by SAM.gov. Select Public view	→ How long does this step usually take?	→ 5 business days
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Register with SAM.GOV – annual registration required

How do I register with the System for Award Management (SAM) if I want to apply or bid directly for federal awards?	Access: https://sam.gov/content/entity-registration You'll need the authorizing official of your organization (best practice: assign at least 2 people to Entity Administrator for backup to entity renewal), an Employer Identification Number (EIN) etc. And select Public view.	→ How long does this step usually take?	→ 10 business days
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Submit Subrecipient Annual Report – annually when receiving any federal funds -*NOTE NEW ONLINE FORM AS OF 7/1/22

How do I submit a Subrecipient Annual Report to the State of Vermont?	Due within 45 days after your fiscal year end. Access: https://finance.vermont.gov/suppliers-and-grantees Select 'Subrecipient Annual Report' link and complete the online form	→ How long does this step usually take?	→ Varies: allow time to complete online form and submit.
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Submit Single Audit reporting package to: 1. FAC & 2. all State of Vermont granting agencies whose grant funds you expended

How do I submit a Single Audit to the Federal Audit Clearinghouse (FAC)?	Due within the earlier of 30 days after receipt of auditor's report, or 9 months after end of the fiscal year. Access: https://harvester.census.gov/facweb/default.aspx/ and create an account if you are not already a current user. *If due date falls on a Saturday, Sunday or Federal holiday, reporting package is due the next business day. Required components checklist for the Audit Package at: → https://facides.census.gov/Files/2019-2021%20Checklist%20Instructions%20and%20Form.pdf	→ How long does this step usually take?	→ 5-7 business days (more if new account)
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How to submit a Single Audit to State of VT granting agency whose funds we expended?	Contact State of Vermont Department contacts at: → • https://finance.vermont.gov/sites/finance/files/documents/FIN-B5_Dept_Contact_List.pdf Submit Single Audit to each department contact via email	→ How long does this step usually take?	→ Varies: allow time to complete and email.
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How to Submit a Single Audit to ACCD-DHCD	Log onto GEARS at: https://egrants.vermont.gov , go to blue banner, Organization(s) → Organization Documents → scroll down to SA-2022-NAME-000X
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A. Single Audit Plan for Single Audit: confirms understanding of Single Audit	→ A. Single Audit Plan Due within 10 days of Single Audit Open status. <u>Change status to submit Plan</u>	→ When to submit Plan?	→ Due within 10 days of Single Audit Open status
B. Single Audit Upload	→ B. Single Audit Upload Due within 30 days after Auditor's Report or no later than 9 months after your fiscal year end. <u>Change status to submit Single Audit</u>	→ When to submit Single Audit?	→ 30 days after Auditor Report/9 months after fiscal end

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Single Audit's Schedule of Expenditures of Federal Awards must have the following:

1. List Individual Federal Programs by Federal agency:
 - Housing and Urban Development (HUD)
2. Name and Grant Number when received as subrecipient:
 - a. Name: ACCD – DHCD Dept of Housing & Community Development
 - b. Number: #07110-IG-2021-Municipality-000123
3. Total Federal Award expended for each individual Federal Program, and the Catalog of Federal Domestic Assistance (CFDA) #
4. Total Paid out to subrecipients from each Federal Program.
5. Speak to loans and loan guarantees, and
6. Notes to include accounting policies used and whether or not elected to use 10% de minimis Indirect cost rate

Resources:

Vermont State Auditor: <https://auditor.vermont.gov/local> Internal Controls & Other Resources

Vermont State Finance and Management:

- **Grant Guidelines and Procedures:** <https://finance.vermont.gov/policies-and-procedures/grant-guidelines-and-procedures>
- **State of Vermont Town Payment Reports & Data:** <https://finance.vermont.gov/suppliers-and-grantees>
 - Town Payment Reports by 6 month increment made by the State of Vermont: <https://finance.vermont.gov/reports-and-publications/town-payment-reports-and-data>
- **Grantee Supplier ID:** (Example supplier ID: 00000402458) If you are not sure what your number is, you can find this ahead of time on your grant agreement, part 1 award detail, or by generating your Town's report at: <https://finance.vermont.gov/reports-and-publications/town-payment-reports-and-data>
 - **Grants Frequently Asked Questions:** <https://finance.vermont.gov/training-and-support/faqs-and-glossaries/grants-faq#8>

State of Vermont, Agency of Administration policy for Grant Issuance and Monitoring Bulletin 5: State Bulletins:

- 3.5 Procurement/Contracting Procedures: <https://aoa.vermont.gov/bulletins/3point5>
- 5.0 Grants: https://aoa.vermont.gov/sites/aoa/files/Bulletins/Bulletin_5_eff12-26-14.pdf

Vermont Office of State Treasurer:

- **Vermont Vendor payment portal:** This site will allow you to print out a pay advice for electronic deposits you receive from the State of Vermont. <https://secure.vermonttreasurer.gov/PaymentInformationPortal/>

Vermont League of Cities & Towns (VLCT), <https://www.vlct.org/>

Questions: Cassie Bell | Grants Management Analyst, 802-828-5211, cassie.bell@vermont.gov;

GEARS online grants system at: <https://egrants.vermont.gov>