

Federal Purchasing – Annual Self-Certification

To self-certify and qualify as low-risk auditee, the district must meet all of the following conditions for each of the preceding two audit periods per 2 C.F.R. § 200.520.

- ☐ (a) Single audits were performed on an annual basis in accordance with the provisions of this Subpart, including submitting the data collection form and the reporting package to the FAC.
- ☐ (b) The auditor's opinion on whether the financial statements were prepared in accordance with GAAP, or a basis of accounting required by state law, and the auditor's opinion on the schedule of expenditures of Federal awards were unmodified.
- ☐ (c) There were no deficiencies in internal control which were identified as material weaknesses.
- ☐ (d) The auditor did not report a substantial doubt about the auditee's ability to continue as a going concern.
- ☐ (e) None of the Federal programs had audit findings from any of the following in either of the preceding two audit periods:
 - ☐ (1) Internal control deficiencies that were identified as material weaknesses in the auditor's report on internal control for major programs;
 - ☐ (2) A modified opinion on a major program in the auditor's report on major programs as required under §200.515 Audit reporting, paragraph (c); or
 - ☐ (3) Known or likely questioned costs that exceeded five percent of the total Federal awards expended for a Type A program during the audit period.

Approved for fiscal year _____

Signature

Date