ATTESTATION

The Single Audit Act Amendments of 1996 and OMB Circular A-133 provide that non-Federal entities that expend $500,000 or more in a year in Federal awards must have either a single or a program-specific audit conducted for that year. The Circular's definitions of single and program-specific audits are the following: a single audit is an agency-wide audit that includes both the financial statements and the Federal awards; whereas the program-specific audit is an audit of one particular Federal program performed in accordance with program-specific guidelines.

Agencies that are not subject to the A-133 audit are required to prepare Preventive schedules for final reconciliation of their fiscal year as well as submit their financial statements to Children's Services. The additional requirements will serve to provide accurate information to complete a final closeout process for the fiscal year and comply with New York State monitoring requirements.

Following is a sample of the attestation to be completed on Agency Letterhead.

---------- ---, 2015

Marcia Gilliard, Assistant Commissioner, Finance Audit and Banking
ACS/CWCA
150 William Street, 10th Fl.
New York, NY 10038

Dear Ms. Gilliard;

As stated in the A-133 Instructions by signing below (agency name) attest that we have received less than $500,000 in Federal funds and is therefore not required to do an A-133 audit. The schedules submitted have been audited and the required testing has been done to ensure that the expenditures are chargeable to the ACS contract(s):

_____; _____;_____;_____

_____	_____	_____
Signature	Title	Date

SAMPLE