

AMENDMENT 3  
 AMENDED AND RESTATED  
 FY2026 AND FY2027 COMMUNITY SERVICES PERFORMANCE CONTRACT  
 MASTER AGREEMENT – SUPPLEMENTAL DOCUMENT  
 Exhibit F (B) FY22-23 Single Audit Exemption Form  
**Contract No. P1636.3**

**Audit of Financial Records:** The Subrecipient shall comply with the audit and reporting requirements defined by the Federal Office of Management and Budget (OMB) 2 CFR 200 (Audits of States, Local, Governments and Non-Profit organizations) and 45 CFR 75.500 – 75.521 as applicable.

If total federal funds expended are less than \$750,000 for a year the Subrecipient is exempt from federal audit requirements (45 CFR 75-501(d)), however, the Subrecipient’s records must be made available to the Pass-Through Agency and appropriate officials of HHS, SAMHSA, the U.S. Government Accountability Office and the Comptroller General of the United States upon request, and it must still have a financial audit performed for that year by an independent Certified Public Accountant.

**The due date for submission of the audit shall be December 1, the same due date as audits required by OMB 2 CFR 200.** Further, if applicable, within 30 days of the effective date of this Agreement, the Subrecipient must submit to DBHDS’ Federal Grants Manager a written statement of exemptions to the single audit requirement and a copy of the most recent audited financial statement along with any findings and corrective action plans.

**Organization Information:**

<u>Agency Name and Address</u>		<u>FEIN(s)</u>	<u>Fiscal Year End Date</u>
<u>Agency Representative</u>		<u>Title</u>	
<u>Telephone</u>	<u>Fax</u>	<u>Email</u>	

**Certification:**

For the fiscal year indicated above, the agency did not incur expenditures of \$750,000 or more for all federal programs and is not required to have an audit of federal programs in accordance with the Federal Single Audit 2 CFR § 200.501 and 45 CFR 75.501. **The agency, however, agrees to submit an independent financial audit performed by an independent Certified Public Accountant.**

<u>Agency Representative’s Signature</u>	<u>Date</u>
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**Independent Auditor Information:**

<u>Firm Name and Address</u>		
<u>CPA Name</u>		<u>Virginia State License Number</u>
<u>Telephone</u>	<u>Fax</u>	<u>Email</u>

