

## Audit Financial Reporting Guidelines

**G.S. 143C-6-23** requires every nongovernmental entity that receives State or Federal pass-through grant funds DIRECTLY FROM A STATE AGENCY to file annual reports on how those grant funds were used. There are 3 reporting levels with differing forms to be completed at each level:

Level 1: Less than \$25,000

Level 2: Between \$25,000 and \$499,999

Level 3: ≥ \$500,000

Level 3 addition: ≥ \$750,000

**09 NCAC 03M .0401** AGENCY RESPONSIBILITIES requires that funding State agencies must determine that the applicable reporting requirements have been met by their grantees and that all reports have been completed and submitted. As such, each funding agency is responsible for reviewing grantee reports submitted online for completeness and accuracy. If the funding agency determines the reports have been completed inaccurately, it must contact [ncgrants.gov](http://ncgrants.gov) to reject the report so that the grantee can correct and resubmit.

Levels	Reports Required for Different Reporting Levels
<b>Level 1: Less than \$25,000</b>	Certification Form
<b>In State and Federal Pass through Funds, send to:</b>	State Grants Compliance Reporting for Receipts of Less than \$25,000
<a href="mailto:nhtc@nccourts.org">nhtc@nccourts.org</a>	
<b>Level 2: Between \$25,000 and \$499,999</b>	Certification Form
<b>In State and Federal Pass through Funds, send to:</b>	State Grants Compliance Reporting for Receipts of \$25,000 or More
<a href="mailto:nhtc@nccourts.org">nhtc@nccourts.org</a>	Schedule of Receipts and Expenditures
	Program Activities and Accomplishments Reports
<b>Level 3: \$500,000 and over</b>	Certification Form
<b>In State and Federal Pass through Funds, send to:</b>	State Grants Compliance Reporting for Receipts of \$25,000 or More
<a href="mailto:nhtc@nccourts.org">nhtc@nccourts.org</a>	Program Activities and Accomplishments Report
	Submission of required audit in accordance with Generally Accepted Government Auditing Standards
<b>Addition if ≥ \$750,000</b> In funding from all Federal funding sources, even those passed through a state agency	Submit audit to: <a href="https://harvester.census.gov/facweb/">https://harvester.census.gov/facweb/</a> Once you have submitted your audit to the above federal email address, please send a copy of the email you receive to <a href="mailto:nhtc@nccourts.org">nhtc@nccourts.org</a> once the audit has been accepted by the Federal Audit Clearinghouse. Make copies of the audit available to the public.