

SUBSTANCE ABUSE PREVENTION AND TREATMENT AGENCY
AUDIT REQUIREMENTS
08/12/2014

Any audit of Subgrantee's expenditures will be performed in accordance with generally accepted government auditing standards to determine there is proper accounting for and use of subgrant funds. It is the policy of the Division, as well as federal requirement as specified in the Office of Management and Budget (OMB) Uniform Administrative Requirements, revised December 23, 2013, that each grantee annually expending \$750,000 or more in federal funds have an annual audit prepared by an independent auditor in accordance with the terms and requirements of the appropriate circular. A copy of the final audit must be sent within nine (9) months of the close of the Subgrantees's fiscal year to:

***The Nevada State Division of Public and Behavioral Health
Attn: Administrative Services Officer IV
4150 Technology Way, Suite 300
Carson City, NV 89701-2009***

Failure to comply will result in disqualification of future funding and/or termination of current funding.

The Division's Policy requires that for subgrantees not required to have an audit under OMB Uniform Administrative Requirements (formerly A-133), a Limited Scope Audit on Agreed Upon Procedures must be conducted for that year by an independent, licensed Certified Public Accountant, using American Institute of Certified Public Accountants (AICPA) generally accepted auditing standards (GAAS) or attestation standards. A copy of the limited scope report must be sent to the Substance Abuse Prevention & Treatment Agency, Attn: Grants & Projects Analyst, 4126 Technology Way, 2nd Floor, Carson City, NV, 89706, within nine (9) months of the close of the Subgrantee's fiscal year. Failure to comply will result in disqualification of future funding and/or termination of current funding.

Chapter 218 of the NRS states that the Legislative Auditor, as directed by the Legislative Commission pursuant to NRS 218.850, shall conduct a special audit of an entity which is not an agency of this State but which receives an appropriation of public money during any fiscal year. The subgrantee agrees to make available to the Legislative Auditor of the State of Nevada all books, accounts, claims, reports, vouchers or other records of information that the Legislative Auditor determines to be necessary to conduct an audit pursuant to NRS 218.