



Illinois Department of Commerce & Economic Opportunity

JB Pritzker, Governor

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1. How do I get access to the GATA Grantee Portal to complete my audit?

To access the [GATA Portal](#), individuals must first create a public user account. After the public user account is created, create an entity profile page or link to the existing Entity page. For detailed instructions, please refer to this [Guide](#).

2. How do I receive notifications from the GATA Portal about Audits?

To set up notifications in the GATA Portal, log in to the GATA Portal and scroll to the section called Grantee Portal Access and click the Manage button. Click the Select button on the contact you wish to update. Click the Edit button and check the alerts/notification boxes you wish to update. Click Save changes.

3. Where do I find Statutory Audit Requirements for Grantees?

Please visit the [Administrative Rules](#) Title 44, Subtitle F, Chapter I, Part 7000, Section 90.

4. Is my entity required to conduct an audit?

Every grantee is required to complete steps 1, 2 and 5 in the GATA portal (unless stated otherwise in the Grant Agreement), unless stated otherwise in the Grant Agreement. Depending on the amount spent in eligible grant funds, an audit (steps 3 and 4) might not be required.

5. Can audit requirements be waived?

Please read the audit requirements in the grant agreement. If your organization is required to comply with audit requirements, under no circumstances these audit requirements can be waived.

6. Can you recommend a reputable audit firm?

No, DCEO cannot recommend an audit firm. Please check with your auditor to ensure they have the proper license and are current with peer review requirements.

7. We did not receive any funds last year, why do I need to complete an audit?

The audit requirement is based on the funds spent and not the funds received. Every entity is required to complete steps 1, 2 and 5 in the GATA portal (unless stated otherwise in the Grant Agreement), unless stated otherwise in the Grant Agreement. Depending on the amount spent in eligible grant funds, an audit might not be required.





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8. Is my grant taxable?

The state grants can be taxable; however, it depends on the type of grantee's organization and grant funds. Every year, the Illinois Office of the Comptroller will issue a 1099-G if the grant is taxable. The grantee can view its 1099s here: [Vendor 1099 Forms - The Illinois Office of Comptroller \(illinoiscomptroller.gov\)](http://illinoiscomptroller.gov)

9. What if my entity changes our Fiscal Year-End date, how does that affect our audit?

The grantee will be required to complete an audit for the stub period and the new fiscal year if the grant period overlaps the new fiscal year.

10. How can I tell if my grant funding is sourced from State or Federal dollars?

Please check your grant agreement under the paragraph "Amount of Agreement" (verbiage may vary based on the grantor). It will specify the amount of federal and state funds sourcing your grant.

11. What is the Audit Certification?

The Audit Certification is the first step in the GATA portal. Before completing this step and step 2 (CYEFR), the grantee should have the following information for all its awards (not only those issued by the State of Illinois):

1. amount of expended funds that were or are eligible for grant reimbursement or to be paid out of a grant advance payment for the grantee's fiscal year in question for every award/CSFA; and
2. source type of funds: state, federal, or other.





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12. How do I calculate expenditures in the CYEFR?

Your entity should be tracking each grant expenditure for each fiscal year. Expenditures that were eligible for grant reimbursement or for advance payment should be calculated and the information should appear in the CYEFR. Expenditure calculations will vary depending on the grantee's accounting method. Please see excerpt from 2 CFR 200:

Expenditures means charges made by a non-Federal entity to a project or program for which a Federal award was received.

- (1) The charges may be reported on a cash or accrual basis, as long as the methodology is disclosed and is consistently applied.
- (2) For reports prepared on a cash basis, expenditures are the sum of:
 - (i) Cash disbursements for direct charges for property and services;
 - (ii) The amount of indirect expense charged;
 - (iii) The value of third-party in-kind contributions applied; and
 - (iv) The amount of cash advance payments and payments made to subrecipients.
- (3) For reports prepared on an accrual basis, expenditures are the sum of:
 - (i) Cash disbursements for direct charges for property and services;
 - (ii) The amount of indirect expense incurred;
 - (iii) The value of third-party in-kind contributions applied; and
 - (iv) The net increase or decrease in the amounts owed by the non-Federal entity for:
 - (A) Goods and other property received;
 - (B) Services performed by employees, contractors, subrecipients, and other payees; and
 - (C) Programs for which no current services or performance are required such as annuities, insurance claims, or other benefit payments.

13. What if the CYEFR does not include the correct budget categories?

You may use available categories or contact us to make an adjustment. If no categories are available, please contact us right away.

14. Can you return my CYEFR/Certification form?

DCEO cannot return your CYEFR/Certification form if the audit is for the FY ending after March 4, 2024.





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15. What happens if the audit is not submitted by the deadline stated in the GATA Grantee Portal?

The grantee will be placed on FEIN lock. If the grantee is not compliant within 15 days of being placed on FEIN lock, the grantee will be placed on [Stop Payment List](#).

16. My grant is closed out, why do I need to do an audit?

There are five steps that comprise an audit. These are listed in the GATA portal. A financial/single/program-specific audit might not be required. However, every entity is required to complete steps 1, 2, and 5 in the GATA portal (unless stated otherwise in the Grant Agreement) for every fiscal year that overlaps the grant period. Depending on the amount spent in eligible grant funds, an audit might not be required.

17. Can DCEO pre-qualify (review) my audit package?

No, DCEO does not review grantees' audit package and will not determine if the audit package is complete/accurate. The State outsources the review of the audit package, and the contractor will return the package to the grantee if any issues exist.

18. My entity/accountant does not concur with some of the GATA Audit Requirements. Is there any recourse?

DCEO is not responsible for GATA laws or their interpretations. Please contact the Governor's Office of Management and Budget (GOMB) for further questions regarding GATA interpretation: OMB.GATA@illinois.gov.

19. My audit has been submitted to the GATA Grantee Portal, why am I still on IL Stop Payment listing?

If the grantee is in compliance with audit requirements, the external audit unit will send an email informing the grantee of the Stop Pay removal. If the grantee is still on the Stop Pay list, then other non-compliance issues exist. The grantee should contact our help desk (CEO.GrantHelp@illinois.gov) to inquire the reasoning for the Stop Pay status.

20. My audit has been submitted to the FAC, why am I still on IL Stop Payment listing?

The audit must be accepted by the FAC before the grantee can be removed from the IL Stop Payment listing. If the grantee is in compliance with Illinois audit requirements, the external audit unit will send an email informing the grantee of the removal from the Stop Payment list. If the grantee is still on the Stop Pay list, there are other non-compliance issues. The grantee should contact our help desk (CEO.GrantHelp@illinois.gov) to inquire the reason.





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21. I need to add information or missing documents to the submitted audit report. Can you reopen the audit package?

No, DCEO outsources the review of audit packages, and the contractor will return the package if any issues exist. Grantees must wait until the audit package is returned by the contractor.

22. My organization received a Management Decision Letter (MDL) with a “Fail-Grantee” rating, can I appeal the MDL?

Once the audit review is completed, it cannot be appealed unless an error in the decision was made. No additional documentation can be submitted after an MDL letter has been issued.

