

**Assistance Listing # (AL#) 21.027 State and Local Fiscal Recovery Funds (SLFRF)
Alternative Compliance Examination Engagement Eligibility Checklist
(Pursuant to 2025 OMB Compliance Supplement) ¹**

Note: IPAs are not required to submit completed checklists to AOS for review and/or approval.

The 2025 OMB Compliance Supplement allows certain public offices meeting specific criteria to choose the alternative compliance examination engagement (Compliance Examination), subject to AT-C 315, as an alternative to a Single Audit conducted in accordance with Uniform Guidance. Use this form to assess and document the eligibility of a client, based on the criteria established by the OMB.

Client Name:

County:

Fiscal Year:

Audit Region:

Part 1: Eligibility Determination for AL#21.027 Compliance Examination:

- | | | |
|---|------------|-----------|
| 1. Did the client receive direct SLFRF funding either directly from the United States Department of Treasury or from the Ohio Office of Budget and Management as a Non-Entitlement Unit? | Yes | No |
|---|------------|-----------|

If the client received or expended SLFRF funding from a pass-through entity such as Ohio Facilities Construction Commission (OFCC) or Ohio Department of Development (ODOD), the pass-through funding is not eligible for a Compliance Examination.

If the answer to number 1 is:

- **No – STOP – the entity is ineligible for the Compliance Examination. Mark they are ineligible in Part 2.**
- **Yes – Proceed to Question 2.**

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|--|------------|-----------|
| 2. Based on the information entered below, did the client expend \$750,000 (\$1 million for fiscal years beginning on or after October 1, 2024) or more in total federal expenditures during the fiscal year, resulting in being subject to Single Audit requirements? | Yes | No |
|--|------------|-----------|

Please list the client's **total** federal expenditures by Assistance Listing # for the **fiscal year**.

If the client expended SLFRF funding as a subrecipient of another government, including a state agency, do not include the expenditures in the Total Direct 21.027 line. SLFRF funding expended from a pass-through grant **must** be listed on a separate line as a part of the Total All Other Programs section.

AL#	Federal Expenditures
21.027 - Direct from Treasury	
21.027 - From State to NEU	
Total Direct 21.027	

Total All Other Programs

Grand Total All Programs

¹ Updated December 2025 for the 2025 OMB Compliance Supplement

Eligibility for the Compliance Examination depends heavily on the federal expenditure amounts for the engagement period. Therefore, some testing must be completed to gain assurance over amounts provided by the entity. AOS auditors, refer to the Assess Eligibility for an Alternative Compliance Examination step of the Planning folder in Teammate for specific procedures to perform prior to assessing eligibility.

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|----|---|------------|-----------|
| 3. | Is the client's total direct SLFRF award received directly from Treasury or received (through state OBM) as a non-entitlement unit (NEU) of local government at or below \$10 million? | Yes | No |
| 4. | Are other Federal award funds the client expended (not including their SLFRF award funds received directly from Treasury or as an NEU) less than \$750,000 (or \$1 million for fiscal years beginning on or after October 1, 2024) during the year being evaluated? | Yes | No |

Part 2: Results of Checklist Assessment:

- ☐ All 4 Criterion are met above – Client is Eligible for a Compliance Examination
- ☐ NOT ALL 4 Criterion were met above – Client is NOT Eligible for a Compliance Examination

Prepared By:

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Signature

Date

My signature above indicates I completed the assessment and noted my conclusion above.

Reviewed By:

NOTE: For AOS audits, the AOS Reviewer must be an AM or higher and at least one level above the employee completing the assessment.

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Signature

Date

My signature above indicates I completed a review of the assessment and agree with the conclusion.

Part 3: Client Discussion:

- ☐ We discussed with the client and they have chosen to proceed with the Compliance Engagement.
- ☐ We discussed with the client and they have chosen to decline the option for the Compliance Engagement and would like to proceed with a full Single Audit.
- ☐ We discussed with the client and made them aware they are not eligible for the Compliance Engagement and must have a full Single Audit if Total Federal Expenditures meet or exceed \$750,000 (or \$1 million for fiscal years beginning on or after October 1, 2024).

Completed By:

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Signature

Date

My signature above indicates I have discussed the above conclusion with the client.