



July 30, 2025

Dear Subrecipient of DODD/DCY Pass-Through Funding for Early Intervention Part C:

The Ohio Department of Developmental Disabilities (DODD) is required to notify subrecipients of responsibilities for Federal programs/grants pass-through funding from DODD. Please share this letter with your Independent Auditor to ensure proper reporting.

Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (referred to below as "Uniform Guidance") applies to all Federal programs. The Uniform Guidance combines requirements from OMB Circular A-133, 2 CFR Part 225 (formerly OMB Circular A-87), and several other Circulars.

Uniform Guidance, Subpart F, §200.501(b) states that a non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single audit conducted in accordance with §200.514 Scope of Audit except when it elects to have a program-specific audit conducted in accordance with paragraph (c) of this section. Guidance on determining Federal awards expended is provided in Uniform Guidance, Subpart F, §200.502(a). Please consult with your Independent Auditor to determine if Uniform Guidance, Subpart F, §200.501(b) and §200.502(a) apply to your entity. NOTE: The Uniform Guidance was updated in October 2024 to increase this threshold to \$1,000,000. This increase is not applicable to grant disbursements being reported from prior fiscal years.

If Uniform Guidance, Subpart F, §200.501(b) and §200.502(a) apply to your entity, part of a subrecipient's responsibility under the Uniform Guidance, Subpart F, §200.510 and §200.512 is to complete a Schedule of Expenditures of Federal Awards and submit audited financial statements, including Schedule of Expenditures of Federal Awards, to the Federal Audit Clearinghouse within the earlier of 30 calendar days after receipt of the auditor's report or nine months of the end of the audit period.

Please note the following when preparing the Schedule of Expenditures of Federal Awards:

- Uniform Guidance, Subpart F, §200.502(a) states, in part, the determination of when a Federal award is expended must be based on when the activity related to the Federal award occurs. Generally, the activity pertains to events that require the non-Federal entity to comply with Federal statutes, regulations, and the terms and conditions of Federal awards...
- Uniform Guidance, Subpart F, §200.510(b)(3) states, in part, the Schedule of Expenditures of Federal Awards should include total Federal awards expended for each individual Federal program and the Assistance Listings Number or other identifying number when the Assistance Listings information is not available.
- For those DODD Federal programs/grants operating on a cost-reimbursement basis that are required to be reported: if the entity's accounting system is unable to measure the amount of Federal expenditures as they occur as defined by Uniform Guidance, Subpart F, §200.502(a), we received guidance via the Ohio Office of Budget and Management, as long as receipts are reasonably close to disbursements, using receipts is acceptable for these cost-reimbursement Federal programs/grants for reporting purposes only, based on the following:

If a grant is on a reimbursement basis, there is no guarantee the disbursement will be reimbursed (or how much will be reimbursed) until the reimbursement is received, so the amount reimbursed is considered the federal disbursement for reporting purposes. To be consistent with State-level reporting, DODD is requesting its subrecipients to also report on a receipt-basis for DODD Federal programs/grants.

- If your entity expended more than \$750,000 in Federal awards during the reporting period, the Federal funds you received from DODD and DCY for Early Intervention Part C **using FAINs H181A220024 and H181A230024** should be reported as **pass-through the Ohio Department of Developmental Disabilities** on the Schedule of Expenditures of Federal Awards by program name Special Education – Grants for Infants and Families (Early Intervention Part C) and CFDA/ALN #84.181.
- Any federal EI funds disbursed using **future FAINs** should be reported as **pass-through the Ohio Department of Children and Youth** on the Schedule of Expenditures of Federal Awards; please contact DCY for more information (*see contact information at the end of this letter*).
- Entities that received additional stimulus funding received through the American Rescue Plan (ARP) Act of 2021 should report these funds on a separate line of the Schedule of Expenditures of Federal Awards, using program name Individuals with Disabilities Education Act (IDEA)/ARP and CFDA/ALN 84.181X. These funds **should not** be reported on the same line as Early Intervention Part C.
- DODD is providing you with the total DODD payments made during the year to confirm the accuracy with your records. Please share this letter and the confirmation of DODD payments with your Independent Auditor and County Auditor, if applicable, to ensure proper reporting.

The attachment for Early Intervention Part C includes the DODD payments made during Fiscal Year 2025 (7/1/24-6/30/25), broken down by “GRF Funds” and “Federal Funds” for the total amount that was received by your entity. **Only the “Federal Funds” amount listed should be reported on the Schedule of Expenditures of Federal Awards.** “GRF Funds” received for Early Intervention Part C are State funds and should **not** be reported on the SEFA.

- If the DODD Monitoring Report for the prior year Single Audit Report and Schedule of Expenditures of Federal Awards noted any variances in amounts reported, please consult with your Independent Auditor to determine proper reporting for future years.

As a subrecipient of Federal programs/grants and pass-through funding (regardless if Uniform Guidance, Subpart F, §200.501(b) applies to your entity), a subrecipient is responsible for the following:

- compliance with the requirements of Uniform Guidance, including its Appendices and Compliance Supplements,
- compliance with the applicable cost principles of Uniform Guidance, Subpart E, that comprise former cost principles: OMB Circular A-21, “Cost Principles for Educational Institutions”, relocated to 2 CFR, Part 220; OMB Circular A-87, “Cost Principles for State, Local, and Indian Tribe Governments” relocated to 2 CFR, Part 225; OMB Circular A-122, “Cost Principles for Non-Profit Organizations” relocated to 2 CFR, Part 230; or cost principles as stipulated in any associated contract or grant agreement,
- all applicable Federal and State statutes and regulations,
- adhering to the requirements outlined in DODD grant agreements,
- grant and pass-through funding activity’s compliance with applicable sections of the Ohio Revised Code and the Ohio Administrative Code,

- maintaining a system of internal control over Federal awards that provides reasonable assurance the Federal awards are managed in accordance with laws, regulations, and contractual requirements,
- preparation of the Schedule of Expenditures of Federal Awards in accordance with Uniform Guidance, Subpart F, §200.510(b)(1-6),
- completion of an audit in accordance with Uniform Guidance, Subpart F, §200.501(b), which states, in part, a non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single audit conducted in accordance with §200.514... Uniform Guidance, Subpart F, §200.512(a) states, in part, the audit must be completed and the data collection form submitted within the earlier of 30 calendar days after the receipt of the auditor's report(s) or nine months after the end of the audit period, or provide to DODD a copy of an approved extension,
- promptly follow-up and take corrective action on audit findings, and
- providing the DODD and any other applicable State/Federal grantor or oversight agency staff and auditors access to the supporting records, financial statements and reports, and any underlying documentation related to DODD Federal programs/grants as needed, as part of their monitoring procedures.

DODD will monitor the activities related to its Federal programs/grants and pass-through funding, as required by Uniform Guidance, Subpart D, §200.332(d) to ensure the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. As required by Uniform Guidance, Subpart F, §200.521(c) and (d), DODD will issue a management decision (via a Monitoring Report) on any findings relevant to its Federal programs/grants and pass-through funding within six months of acceptance of the audit report by the Federal Audit Clearinghouse. If required by the Federal program/grant agreement, please email the applicable audit reports or notification letters to the attention of Halina Schroeder, Audit Chief, at halina.schroeder@dodd.ohio.gov. DODD will also ensure subrecipients take appropriate and timely corrective action on any audit findings.

Please note that the Federal Audit Clearinghouse has moved to the General Services Administration (GSA) website. Audits accepted from October 1, 2023 forward can be found at <https://www.fac.gov/>. Historical audits can be accessed at <https://facdissem.census.gov/>.

DODD will continue to notify subrecipients annually of the applicable Federal program/grant title, CFDA/ALN #, Federal Award Identification Number (FAIN), and the amount of the disbursement of funds made to each subrecipient by Federal program and subprogram. Thank you for your attention and actions related to the requirements cited in this letter and corresponding email. If you have any questions about the contents of this letter, please contact me via email at jacob.foskuhl@dodd.ohio.gov.

For questions on DODD issued payments and/or FAINs: contact Grants.Invoices@dodd.ohio.gov

For questions on DCY issued payments and/or FAINs: contact Vanessa.Reilly@childrenandyouth.ohio.gov

Sincerely,

Jacob Foskuhl
Project Manager 2, Division of Fiscal Administration



July 30, 2025

Dear Subrecipient of DODD Pass-Through Funding:

The Ohio Department of Developmental Disabilities (DODD) is required to notify subrecipients of responsibilities for Federal programs/grants pass-through funding from DODD. Please share this letter with your Independent Auditor to ensure proper reporting.

Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (referred to below as "Uniform Guidance") applies to all Federal programs. The Uniform Guidance combines requirements from OMB Circular A-133, 2 CFR Part 225 (formerly OMB Circular A-87), and several other Circulars.

Uniform Guidance, Subpart F, §200.501(b) states that a non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single audit conducted in accordance with §200.514 except when it elects to have a program-specific audit conducted in accordance with paragraph (c) of this section. Guidance on determining Federal awards expended is provided in Uniform Guidance, Subpart F, §200.502(a). Please consult with your Independent Auditor to determine if Uniform Guidance, Subpart F, §200.501(b) and §200.502(a) apply to your entity and complete and return the enclosed **Audit Office Confirmation of Subrecipient Expenditures of Federal Awards** by **August 22, 2025**. NOTE: The Uniform Guidance was updated in October 2024 to increase this threshold to \$1,000,000. This increase is not applicable to grant disbursements being reported from prior fiscal years.

If Uniform Guidance, Subpart F, §200.501(b) and §200.502(a) apply to your entity, part of a subrecipient's responsibility under the Uniform Guidance, Subpart F, §200.510 and §200.512 is to complete a Schedule of Expenditures of Federal Awards and submit audited financial statements, including Schedule of Expenditures of Federal Awards, to the Federal Audit Clearinghouse within the earlier of 30 calendar days after receipt of the auditor's report or nine months of the end of the audit period.

Please note the following when preparing the Schedule of Expenditures of Federal Awards:

- Uniform Guidance, Subpart F, §200.502(a) states, in part, the determination of when a Federal award is expended must be based on when the activity related to the Federal award occurs. Generally, the activity pertains to events that require the non-Federal entity to comply with Federal statutes, regulations, and the terms and conditions of Federal awards...
- Uniform Guidance, Subpart F, §200.510(b)(3) states, in part, the Schedule of Expenditures of Federal Awards should include total Federal awards expended for each individual Federal program and the Assistance Listings Number or other identifying number when the Assistance Listings information is not available.
- Uniform Guidance, Subpart F, §200.502(i) states Medicaid payments to a subrecipient for providing patient care services to Medicaid-eligible individuals are not considered Federal awards expended under this part unless a state requires the funds to be treated as Federal awards expended because reimbursement is on a cost-reimbursement basis.

- DODD previously provided guidance that payments for Level One Waiver, Individual Options Waiver, SELF Waiver, TCM, SCHIP, and ICF-IID services are considered payments for patient care services to Medicaid eligible individuals; therefore, they are not considered Federal awards and are NOT required to be reported on the Schedule of Expenditures of Federal Awards.
- If you expended more than \$750,000 in Federal awards during your reporting period, each of the applicable Federal program(s)/grant(s) below should be reported as pass-through DODD on your Schedule of Expenditures of Federal Awards by program name and CFDA/ALN #. DODD is providing you via email attachment with the total DODD payments made for each of its Federal program(s)/grant(s) during the year to confirm the accuracy with your records. Please share this letter and the confirmation of DODD payments with your Independent Auditor to ensure proper reporting.
 - Elementary and Secondary School Emergency Relief (ESSER) – CFDA/ALN #84.425U.

As a subrecipient of the above listed Federal programs/grants and pass-through funding (regardless if Uniform Guidance, Subpart F, §200.501(b) applies to you), a subrecipient is responsible for the following:

- compliance with the requirements of Uniform Guidance, including its Appendices and Compliance Supplements,
- compliance with the applicable cost principles of Uniform Guidance, Subpart E, that comprise former cost principles: OMB Circular A-21, “Cost Principles for Educational Institutions”, relocated to 2 CFR, Part 220; OMB Circular A-87, “Cost Principles for State, Local, and Indian Tribe Governments” relocated to 2 CFR, Part 225; OMB Circular A-122, “Cost Principles for Non-Profit Organizations” relocated to 2 CFR, Part 230; or cost principles as stipulated in any associated contract or grant agreement,
- all applicable Federal and State statutes and regulations,
- adhering to the requirements outlined in DODD grant agreements,
- grant and pass-through funding activity’s compliance with applicable sections of the Ohio Revised Code and the Ohio Administrative Code,
- maintaining a system of internal control over Federal awards that provides reasonable assurance the Federal awards are managed in accordance with laws, regulations, and contractual requirements,
- preparation of the Schedule of Expenditures of Federal Awards in accordance with Uniform Guidance, Subpart F, §200.510(b)(1-6),
- completion of an audit in accordance with Uniform Guidance, Subpart F, §200.501(b), which states, in part, a non-Federal entity that expends \$750,000 or more during the non-Federal entity’s fiscal year in Federal awards must have a single audit conducted in accordance with §200.514... Uniform Guidance, Subpart F, §200.512(a) states, in part, the audit must be completed and the data collection form submitted within the earlier of 30 calendar days after the receipt of the auditor’s report(s) or nine months after the end of the audit period, or provide to DODD a copy of an approved extension,
- promptly follow-up and take corrective action on audit findings, and
- providing the DODD and any other applicable State/Federal grantor or oversight agency staff and auditors access to the supporting records, financial statements and reports, and any underlying documentation related to DODD Federal programs/grants as needed, as part of their monitoring procedures.

DODD will monitor the activities related to its Federal programs/grants and pass-through funding, as required by Uniform Guidance, Subpart D, §200.332(d) to ensure the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. As required by Uniform Guidance, Subpart F, §200.521© and (d), DODD will issue a management decision (via a Monitoring Report) on any findings relevant to its Federal programs/grants and pass-through funding within six months of acceptance of the audit report by the Federal Audit Clearinghouse. If required by the Federal program/grant agreement, please email the applicable audit reports or notification letters to the attention of Halina Schroeder, Audit Chief, at halina.schroeder@dodd.ohio.gov. DODD will also ensure subrecipients take appropriate and timely corrective action on any audit findings.

Please note that the Federal Audit Clearinghouse has moved to the General Services Administration (GSA) website. Audits accepted from October 1, 2023 forward can be found at <https://www.fac.gov/>. Historical audits can be accessed at <https://facdissem.census.gov/>.

DODD will continue to notify subrecipients annually of the applicable Federal program/grant title, CFDA/ALN #, Federal Award Identification Number (FAIN), and the amount of the disbursement of funds made to each subrecipient by Federal program and subprogram, as applicable. Thank you for your attention and actions related to the requirements cited in this letter and corresponding email. If you have any questions, please contact me via email at jacob.foskuhl@dodd.ohio.gov.

Sincerely,

Jacob Foskuhl
Project Manager 2, Division of Fiscal Administration



January 30, 2026

Dear County Board of Developmental Disabilities Superintendent and Business Manager:

The Ohio Department of Developmental Disabilities (DODD) is required to notify subrecipients of responsibilities for Federal programs/grants pass-through funding from DODD to the County Board of Developmental Disabilities. Please share this letter with the County Auditor and the County's Independent Auditor to ensure proper reporting.

Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (referred to below as "Uniform Guidance") applies to all Federal programs. The Uniform Guidance combines requirements from OMB Circular A-133, 2 CFR Part 225 (formerly OMB Circular A-87), and several other circulars.

Subrecipients that expend \$1,000,000 or more during the fiscal year must have a single audit conducted for that year in accordance with Uniform Guidance, Subpart F, §200.501 and §200.514. Part of a subrecipient's responsibility under the Uniform Guidance, Subpart F, §200.510 and §200.512 is to complete a Schedule of Expenditures of Federal Awards and submit audited financial statements, including Schedule of Expenditures of Federal Award, to the Federal Audit Clearinghouse within the earlier of 30 calendar days after receipt of the auditor's report or nine months after the end of the audit period.

Please note the following when preparing the Schedule of Expenditures of Federal Awards:

- Uniform Guidance, Subpart F, §200.502(a) states, in part, the determination of when a federal award is expended must be based on when the activity related to the Federal award occurs. Generally, the activity pertains to events that require the non-Federal entity to comply with Federal statutes, regulations, and the terms and conditions of Federal awards...
- Uniform Guidance, Subpart F, §200.510(b)(3) states, in part, the Schedule of Expenditures of Federal Awards must include total Federal awards expended for each individual Federal program and the Assistance Listings Number or other identifying number when the Assistance Listings information is not available.
- Uniform Guidance, Subpart F, §200.502(i) states Medicaid payments to a subrecipient for providing patient care services to Medicaid-eligible individuals are not considered Federal awards expended under this part unless a state requires the funds to be treated as Federal awards expended because reimbursement is on a cost-reimbursement basis.
 - DODD previously provided guidance that payments for Level One Waiver, Individual Options Waiver, SELF Waiver, TCM, SCHIP, and ICF-IID services are considered payments for patient care services to Medicaid eligible individuals; therefore, they are not considered Federal awards and are NOT required to be reported on the Schedule of Expenditures of Federal Awards.
 - In 2022, a determination was made that MAC payments to county boards are not subawards; therefore, they are NOT required to be reported on the Schedule of Expenditures of Federal awards.

- For those DODD Federal programs/grants operating on a cost-reimbursement basis that are required to be reported: if the County Board's accounting system is unable to measure the amount of Federal expenditures as they occur as defined by Uniform Guidance, Subpart F, §200.502(a), we received guidance from the U.S. Department of Health and Human Services, via the Ohio Office of Budget and Management, as long as receipts are reasonably close to disbursements, using receipts is acceptable for these cost-reimbursement Federal programs/grants for reporting purposes only, based on the following:

If a grant is on a reimbursement basis, there is no guarantee the disbursement will be reimbursed (or how much will be reimbursed) until the reimbursement is received, so the amount reimbursed is considered the Federal disbursement for reporting purposes. To be consistent with State-level reporting, DODD is requesting its subrecipients to also report on a receipt-basis for DODD Federal programs/grants.

- DODD is providing the County Boards of Developmental Disabilities, via email attachments, with the total DODD payments for each of its federal programs/grants during the year to confirm the accuracy with County Board of Developmental Disabilities records and the County Auditor's records. Either the County Board of Developmental Disabilities, or the County Auditor, should make the County's Independent Auditor aware of each Federal program's/grant's total receipts and expenditures each year and determine the proper reporting method for each Federal program/grant and any necessary footnote disclosures that may be applicable if reporting certain Federal programs/grants on a receipt basis.

Please note the following related to each of these individual DODD Federal programs/grants:

- Title XX "Social Services Block Grant", CFDA/ALN #93.667 – this program should be separately identified by the program name and CFDA/ALN #93.667 on the County's Schedule of Expenditures of Federal Awards.
- If the DODD Monitoring Report for the prior calendar year Single Audit Report and Schedule of Expenditures of Federal Awards noted any variances in amounts reported, please consult with the County's Independent Auditor to determine proper reporting for future calendar years.

As a subrecipient of the above-listed Federal program/grant and pass-through funding, the County Board of Developmental Disabilities is responsible for the following:

- compliance with the requirements of Uniform Guidance, including its Appendices and Compliance Supplements,
- compliance with the applicable cost principles of Uniform Guidance, Subpart E, that comprise former cost principles OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribe Governments" relocated to 2 CFR Part 225, or cost principles as stipulated in any associated contract/agreement,
- all applicable Federal and State statutes and regulations,
- adhering to the requirements outlined in DODD TXX grant agreements, and the Medicaid grant agreement between the County Board and the Ohio Department of Medicaid,
- grant and pass-through funding activity's compliance with Chapters 5101, 5123 and 5126 of the Ohio Revised Code and Chapter 5123 of the Ohio Administrative Code,

- maintaining a system of internal control over Federal awards that provides reasonable assurance that the funds are managed in accordance with laws, regulations, and contractual requirements,
- preparation of the Schedule of Expenditures of Federal Awards in accordance with Uniform Guidance, Subpart F, §200.510(b)(1-6),
- completion of an audit in accordance with Uniform Guidance, Subpart F, §200.501(b), which states, in part, a non-Federal entity that expends \$1,000,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single audit conducted in accordance with §200.514... Uniform Guidance, Subpart F, §200.512(a) states, in part, the audit must be completed and the data collection form submitted within the earlier of 30 calendar days after the receipt of the auditor's report(s) or nine months after the end of the audit period, or provide to DODD a copy of an approved extension,
- promptly follow-up and take corrective action on audit findings, and
- providing the DODD, Ohio Department of Medicaid, and Centers for Medicare and Medicaid Service staff and auditors access to the supporting records, financial statements and reports, and any underlying documentation related to DODD Federal programs/grants as needed, as part of their monitoring procedures.

DODD will monitor the activities related to its federal programs/grants and pass-through funding, as required by Uniform Guidance, Subpart D, §200.332(d) to ensure the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. As required by Uniform Guidance, Subpart F, §200.521(c) and (d), DODD will issue a management decision (via a Monitoring Report) on any findings relevant to its federal programs/grants and pass-through funding within six months of acceptance of the audit report by the Federal Audit Clearinghouse. If required by the Federal program/grant agreement, please email the applicable audit reports or notification letters to the attention of Halina Schroeder, Audit Chief, at halina.schroeder@dodd.ohio.gov. DODD will also ensure subrecipients take appropriate and timely corrective action on any audit findings.

Please note that the Federal Audit Clearinghouse has moved to the General Services Administration (GSA) website. Audits accepted from October 1, 2023, forward can be found at <https://www.fac.gov/>. Historical audits can be accessed at <https://facdissem.census.gov/>.

DODD will continue to notify subrecipients annually of the applicable federal program/grant title, CFDA/ALN #, Federal Award Identification Number (FAIN), and the amount of the disbursement of funds made to each subrecipient by Federal program and subprogram, as applicable. Thank you for your attention and actions related to the requirements cited in this letter and corresponding email. If you have any questions, please contact me via email at jennifer.jones-erwin@dodd.ohio.gov.

Sincerely,

Jennifer Jones-Erwin
Financial Manager, Division of Fiscal Administration