

EXHIBIT C

SINGLE AUDIT CERTIFICATION LETTER

To: VOCA Grant Applicants  
From: Tyler Spomer, Grants & Victim Compensation Manager  
Re: Subrecipient Audit Requirements of 2 CFR Part 200, Subpart F for audits of Grant Agreement

The ND Department of Corrections and Rehabilitation (DOCR) is subject to the requirements of 2 CFR Part 200, Subpart F. As such, the DOCR is required to monitor our subrecipients of federal awards and determine whether they have met the audit requirements and whether they are in compliance with federal laws and regulations. A copy of 2 CFR Part 200, Subpart F can be found at the following web address: <https://www.ecfr.gov/cgi-bin/text-idx?SID=c92a1180439e91c819db8c5f87cf1f1f&node=2:1.1.2.2.1.6&rgn=div6>

Accordingly, we are requesting that you check one of the following, provide all appropriate documentation regarding your organization's compliance with the audit requirements (DOCR will only accept the URL address for your organization's audit or an electronic copy), sign and date the letter, and upload this letter, along with your Subrecipient Agreement, to COSMOS.

- 1. We have completed our single audit for our most recent fiscal year, ending\_\_\_\_\_. The URL address indicated below or an electronic copy of the audit report and a schedule of federal programs, by major program, have been provided. (If material exceptions were noted, the responses and corrective actions taken have also been provided.)

URL address for single Audit:

- 2. We expect our single audit for our most recent fiscal year, ending \_\_\_\_\_, to be completed by \_\_\_\_\_. The URL address or an electronic copy of our audit report and a schedule of federal programs, by major program, will be forwarded to the DOCR within 30 days of receipt of the report. (If material exceptions are noted, a copy of the responses and corrective actions taken will be included.)

- 3. \_\_\_\_\_ We are not subject to the single audit requirement because:  
\_\_\_\_\_ We are a for-profit organization.  
\_\_\_\_\_ We expend less than \$750,000 in federal funds annually.

\_\_\_\_\_Other (please explain) \_\_\_\_\_

\_\_\_\_\_  
Print Name of Fiscal Officer Title

\_\_\_\_\_  
Signature of Fiscal Officer Date

Please address all correspondence to:  
ND Department of Corrections & Rehabilitation  
PO Box 1898  
Bismarck, ND 58501