



600 East Ash, Building 400, 3rd Floor • Springfield, Illinois 62703

MEMORANDUM

DATE: May 28, 2021

TO: Chief Executive Officers
FY21 IDHS Community Services Grantee-Providers

FROM: Brian K. Bond, Director
Office of Contract Administration

SUBJECT: Fiscal Year 2021 Year-End Financial Reporting Requirements

Thank you for the service(s) you provide to the Illinois Department of Human Services (IDHS) and to the citizens of the State of Illinois. Your partnership and efforts in providing services to those in need are greatly appreciated.

This memo informs you of your year-end financial reporting requirements with the Illinois Department of Human Services as referenced in Article XIII of your Fiscal Year (FY) 21 Uniform Grant Agreement (UGA) and Attachment-A, Section-VII, for Developmental Disability (DD) Medicaid Waiver Providers. Please note the submission information mentioned below.

All agencies are required to submit IDHS-specific reporting documents to IDHS via the Centralized Repository Vault (CRV). You will be required to submit GATA-specific reporting documents through the Illinois Grants Accountability and Transparency Act (GATA) Grantee Portal. Most IDHS grantee-providers will be submitting items to **both** IDHS (in the CRV) **and** to GATA (in the GATA Grantee Portal). For Providers whose FY21 funding was provided through a Uniform Grant Agreement (UGA), your FY21 Independently Audited Financial Statements, if required by GATA, and a Consolidated Year-End Financial Report (CYEFR) will be completed/submitted in the GATA Grantee Portal.

For IDHS SFY21 year-end financial reporting you may be required to submit one or more of the following, as applicable, into the CRV (see Checklist enclosed):

- IDHS Financial Reporting Checklist – signed and dated
- Consolidated Financial Report (CFR) – as per revision done by Division of Developmental Disabilities (DDD) for FY21. Note: The number programs reported has been reduced.
- Independently Audited Financial Statements (GAAS or GAGAS) – as per DDD
- The Grant Closeout Report – IL444-4685. This automated form can be found in the IDHS Forms Library at: <http://www.dhs.state.il.us/page.aspx?item=61585> (Note: do not upload a fillable form to the CRV. Save it as a .pdf writer document or print/scan and upload it.)
- In Relation to Opinion on the CFR – CFR Opinion is only required if the grantee-provider has a required audit by either DDD or the GATA Portal
- IRS Return or Report - IRS 990, 990EZ, 990PF or other
- Form AG 990-IL, as applicable
- Form 990T, UBIT, as applicable

(Note: an extension for submitting any of the IRS/AG 990 items is not needed)

- Personnel/Administrative Information form – found at the FY21 Reporting webpage
- Provider Demographic Information form – The Demographics Form is used to update your Agency’s POC information and your Fiscal Year End date. IDSH uses a default FY of June 30 for new Providers until told otherwise.

Grantee contacts registered in the GATA Portal will receive audit notifications via email from the GATA Grantee Portal immediately after the end of the grantee’s fiscal year end. Please ensure that the GATA Grantee Portal has your correct contact information and your correct Fiscal Year End Date. These emails are sent whenever items come due and/or become overdue. These emails will only be sent to those grantees who received an SFY21 Grant that is subject to GATA reporting requirements. These emails address submitting one or more of the following into the GATA Grantee Portal:

- Consolidated Year End Financial Report (CYEFR). This is referenced in the FY21 UGA Article XV 15.2.
- In Relation to Opinion on the CYEFR. This is referenced in the FY21 UGA Article XV 15.2 (d)
- Independently Audited Financial Statements and Single Audit (if applicable). This is referenced in the FY21 UGA Article XV

The enclosed “IDHS Financial Reporting Checklist” identifies the specific reports that are to be submitted and the due date for those reports. Due dates are calculated from the end of your agency’s fiscal year. If the Fiscal Year End (FYE) date was not known, then June 30 was used as a default FYE. If your agency’s FYE date needs to be modified or changed, please submit an Extension/Modification/Waiver Request form to the IDHS Office of Contract Administration (OCA). Additionally, the IRS Forms are listed for all first-time reporting agencies until the Profit vs. Non-Profit status is clarified. Non-profit is assumed.

Instructions on how to complete the various forms can be found on the IDHS FY21 Financial Reporting webpage: <http://www.dhs.state.il.us/page.aspx?item=135414>

All required IDHS specific year-end documents must be posted to the Centralized Repository Vault (CRV). (NOTE: Items not loaded to the CRV by the due date, and items loaded to a site other than the CRV, as well as items loaded to the wrong CRV page, will be considered delinquent.) A link to the CRV is found at the IDHS website at <http://www.dhs.state.il.us/page.aspx?item=95364>. Each report should be uploaded to the CRV individually. The fiscal year field should reflect “21” for all year-end FY21 reporting items uploaded. Please make sure to select the appropriate fiscal year and document type when uploading the documents. Please name the file as specified on the IDHS Reporting Checklist when you upload those files to the CRV. Guidelines for document names and types can be found at the [reporting webpage](#).

If you need assistance with registering or posting items to the CRV, you can send an email to DHS.CRV.Support@Illinois.gov or contact the Office of Contract Administration at (217) 524-0398 or (217) 785-9260.

OCA will only consider requests for extensions, waivers or modifications for your IDHS specific reporting items on a grantee-provider specific basis. The Request for Extension/Waiver/Modification Form can be found on the website at: <http://www.dhs.state.il.us/page.aspx?item=135414>. Completed requests can be sent to the IDHS - Office of Contract Administration at DHS.OCA.FinancialReporting@illinois.gov. Email is the preferred form for making the request. Requests can also be sent via fax to: (217) 782-4135. You will be notified by IDHS of the decision regarding your request within ten business days of receipt. **Please Note: Extension/Waiver/Modification forms dated prior to May 2021 will not be accepted – see**

[FY21 Reporting website](#) for current version.

IDHS-OCA cannot grant waivers, modifications or extensions for GATA required reporting items. The GOMB-GATU (Governor's Office of Management and Budget – GATA Unit) does not grant waivers, modifications or extensions without a review process of the specific grantee situation that caused the request. Requests for waivers, modifications or extensions of GATA reporting requirements are typically addressed during a grantee appeal process after a grantee has been notified that they are subject to Stop Pay action.

Reporting delinquencies/extension requests due to COVID-19: If you believe your agency qualifies for this extension due to COVID-19, submit the Extension request. Be sure to specify that COVID 19 is at least one of the reasons for the request in the Justification section of the form. IDHS will determine on a case by case basis whether a COVID extension is allowable or not.

The State of Illinois utilizes a federal framework for the Grantee Compliance Enforcement System to drive grantee compliance with grant requirements. This system promotes cross-agency information sharing to improve risk assessment processes and enhance fiscal management transparency. GATA requires the maintenance of a list of individuals and entities temporarily or permanently ineligible to receive grant funds. This list, called the Illinois Stop Payment List, is a component of the Grantee Compliance Enforcement System. *Failure to comply with current grant Year-End Financial Reporting, or being delinquent on a prior year's year-end reporting, is grounds for putting a grantee-provider on the Stop Pay list.* Additional information on the Grantee Compliance Enforcement System or Stop Pay list can be found on the Grant Accountability and Transparency Act (GATA) website at: <https://www.illinois.gov/sites/gata/Pages/default.aspx>

****Special "FY21 PPP Loan Report" ****

The IDHS is issuing a special supplemental report for completion by Grantees titled "FY21 PPP Loan Report". It will be mailed separately from the FY21 Reporting Packet. This report is a follow-up to the letter sent to Grantees on April 7, 2021, available on the [FY21 Reporting website](#). Please, note that Providers cannot utilize both State Funding and a forgiven PPP loan to cover the same costs. If IDHS determines that this has occurred, Providers may be subject to Grant Recovery actions.

If you have further questions after reading through this material, please visit our website at <http://www.dhs.state.il.us/page.aspx?item=29741> or contact us by calling the IDHS Office of Contract Administration at (217) 524-0398/(217) 785-9260. Or you may submit your questions via email to DHS.OCA.FinancialReporting@illinois.gov.

Attachments