



Illinois Department of Transportation

Office of Finance and Administration / Bureau of Business Services
2300 South Dirksen Parkway / Springfield, Illinois 62764

GRANT ACCOUNTABILITY & TRANSPARENCY ACT GUIDE FOR GRANTEES

Handbook for IDOT grantees to understand the GATA process

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VERSION 5

Grant Services and Administration Section
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Purpose Statement

This document is intended to inform IDOT grantees of the grant policies, procedures, and guidelines that govern the state and federal grants awarded by the Illinois Department of Transportation (IDOT), ensuring uniformity in the administration of these grants.

IDOT, as the pass-through entity, is the grantee of federal funds from the U.S. Department of Transportation, which includes the following DOT divisions: Federal Highway Administration (FHWA), Federal Railroad Administration (FRA), Federal Transit Administration (FTA), National Highway Traffic Safety Administration (NHTSA), Federal Motor Carrier Safety Administration (FMCSA) and the Federal Aviation Administration (FAA).

IDOT awards subgrants to non-federal entities, including Local Public Agencies (LPAs), Institutions of Higher Education (IHEs), nonprofit organizations (NPOs), and corporations, which are IDOT's subrecipients. These guidelines apply to all subrecipients of IDOT.

The regulations from the Office of Management and Budget (OMB), codified as Title 2 of the Code of Federal Regulations (2 CFR) Part 200, were incorporated on Dec. 26, 2014. These regulations govern all GATA-covered federal and state-funded grants awarded by IDOT.



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Grant Services & Administration Section



It is the mission of the IDOT Grant Services and Administration Section to provide accurate and professional services to IDOT's grantee community and to the IDOT program staff. The services should be performed in a timely and efficient manner, in accordance with departmental policies and procedures.

The Grants Services and Administration Section serves as the cognizant agency for IDOT, and can assist grantees and IDOT program staff with:

- GATA portal registrations and employee access
- Pre-qualification issues (including Sam.Gov, Secretary of State, FEIN)
- Stop-pay inquiries
- Internal control questionnaire (ICQ) questions and approvals
- Euna(Grant Management System) general questions and employee access
- Indirect cost rate questions and approvals
- Notice of state award questions
- Catalog of state financial assistance
- Notice of funding opportunity questions
- Audit review process questions
- Missing awards
- GATA training



Please contact us

DOT.GATA@Illinois.gov – GATA or Euna-related questions, including grantees' employee access.

DOT.AuditReview@illinois.gov – Audit-related questions.

DOT.GATACompliance@Illinois.gov – Stop-Pay related questions.



The Grant Accountability and Transparency Act (GATA)

GATA is a state law passed in 2014 ([30 ILCS 708/1](#)), for which the purpose is to increase accountability and transparency in the use of grant funds, while reducing the administrative burden on both state agencies and grantees. The law provides for the development of a coordinated, non-redundant process to establish effective and efficient oversight of the selection and monitoring of grant recipients, ensuring the quality of programs; limiting fraud, waste, and abuse; and defining the purpose, scope, applicability, and responsibilities throughout the life cycle of a grant.



GATA Key Points

- Incorporates [Uniform Guidance \(2 C.F.R. Part 200\)](#): which is the uniform administrative requirements, cost principles, and audit requirements for Federal awards to non-federal entities.
- GATA adopts [\(2 C.F.R. Part 200\)](#) for state-funded grants (effective July 1, 2015)
- Established a State Catalog of Financial Assistance
- Established a portal for grantee registration and pre-qualification
- Notice of Funding Opportunities located in one location for all state agencies
- Established uniform processes and grant templates for all state agencies and all grant programs, including:
 - Application
 - Budget
 - Fiscal and Administrative Risk Assessment
 - Conflict of Interest Forms
 - Merit-Based Review Process
 - Notice of State Award
 - Uniform Grant Agreements and Amendments
 - Centralized Approach to Indirect Cost Rate Negotiations and Statewide repository of approved ICR rates
 - Centralized Audit Review process and statewide repository of audits
 - State-Wide Grant Management System (Euna)



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GATA Legislative Changes to IDOT Awards

Legislation passed by the 102nd Illinois General Assembly has exempted some IDOT grant awards from GATA requirements for Local Public Agencies (LPA).

SB1697 (Public Act 102-0626) – Effective 8/27/21: Provides that the requirements established under the Grant Accountability and Transparency Act do not apply to allocations of State revenues paid over by the Comptroller to units of local government and other taxing districts pursuant to the State Revenue Sharing Act from the Local Government Distributive Fund or the Personal Property Tax Replacement Fund, or to allotments of State motor fuel tax revenues distributed by the Department of Transportation to units of local government pursuant to the Motor Fuel Tax Law from the Motor Fuel Tax Fund or the Transportation Renewal Fund.

For public institutions of higher education, the provisions of this Act apply only to awards funded by federal pass-through awards from a state agency to public institutions of higher education. This Act shall recognize provisions in 2 CFR 200 as applicable to public institutions of higher education, including Appendix III of Part 200 and the cost principles under Subpart E.

Amends the Downstate Public Transportation Act. Provides that commencing with State fiscal year 2022 programs, and for each fiscal year thereafter, all appropriations made under the provisions of the Act shall not constitute a grant program subject to the requirements of the Grant Accountability and Transparency Act.

HB4489 (Public Act 102-1092) – Effective 6/10/22: Amends the Grant Accountability and Transparency Act. Provides that the requirements established under the Act do not apply to awards, including capital appropriated funds, made by the Department of Transportation to units of local government for the purposes of a transportation project utilizing State funds, federal funds, or both state and federal funds. Provides that the Act shall recognize that federal and federal pass-through awards from the Department of Transportation to units of local government are governed by and must comply with 2 CFR 200.



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Defining terms used in Public Act 102-1092:

Transportation Project: A “transportation project” is any type of project that includes all modes, facilitating transportation or transportation infrastructure, such as building, constructing, designing, maintaining, planning, rehabilitating, repairing, renewing, studying, or supporting transportation infrastructure.

Units of Local Government. Interpretation will include the “units of local government” under Section 1 of Article VII of the Illinois Constitution [Ill. Const. (1970) Art. VII, § 1] and includes school districts. Discussion with GOMB includes mass transit districts, ports, and airports. Local Units of Government DO NOT include not-for-profits or for-profit entities, Universities/Community Colleges, or State Agencies.

Capital Appropriated Funds: Funds derived from the annual State of Illinois Capital Budget.



Catalog of State Financial Assistance (CSFA)

The Catalog of State Financial Assistance is a database of various federal and state grant programs available in the State of Illinois. It is the single, authoritative, statewide, and comprehensive source of information on State of Illinois financial assistance programs. The CSFA is publicly available and lists all State of Illinois grant programs administered by a state agency, including objectives and goals, eligibility requirements, exceptions and exemptions, required audits, and financial and performance reports.

The Public can search the CSFA for agencies with active grant programs by going to this link:
<https://gata.illinois.gov/grants/csfa.html>

The CSFA contains, at a minimum, the following information:

- Federal Assistance Listing Name and Number (formerly CFDA)



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- Catalog of State Financial Assistance (CSFA) numbers (IDOT is 494-XX-XXXX)
- Objectives
- Program Staff Contact Information
- Program Description and Terms
- Eligible Applicants
- Application Procedures
- Award Procedures
- Formula or Matching Requirements
- State and Federal rule citations
- Total funding and funding source
- Performance measures



Notice of Funding Opportunity (NOFO)

A Notice of Funding Opportunity (NOFO) is a state agency's formal announcement of the availability of State or Federal pass-through funding through one of its grant programs. The NOFO provides potential applicants with eligibility and evaluation criteria, funding preferences/priorities, the submission deadline, and information on how to obtain an application for the funding opportunity.

Entities can request email notifications when a new NOFO is posted. To subscribe, send a blank email to this account, and you will be added: subscribe-omb-gata-grants@lists.illinois.gov

- The official public notice of a grant opportunity offered by a state agency
- Associated with the funding available in the Catalog of State Financial Assistance (CSFA)
- Informs potential applicants so an educated decision can be made to apply for funding
- Prepared by the state agency and made publicly available through the GATA website
- Posted in accordance with uniform requirements and specific grant requirements



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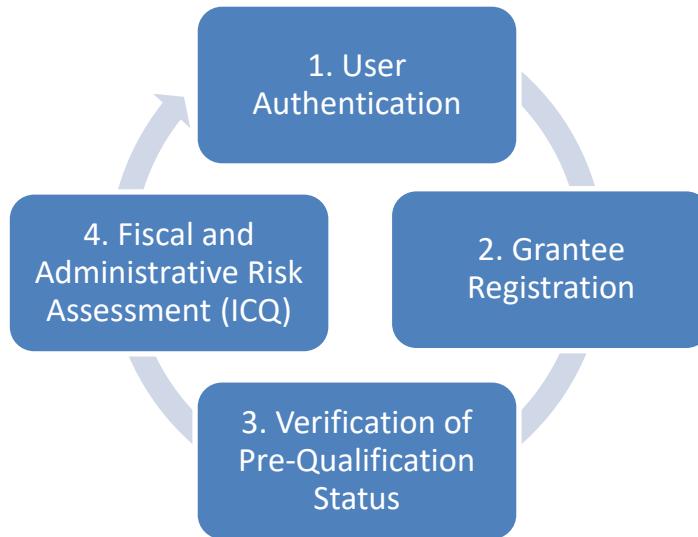
- For competitive and non-competitive grants, the NOFO must be published at least 30 calendar days. IDOT recommends posting competitive NOFOs for 45-60 days.

All NOFOs offered in the State of Illinois are posted on the State of Illinois Grant Accountability and Transparency Act Website at: [CSFA \(illinois.gov\)](http://CSFA.illinois.gov)

GATA Pre-Award Requirements

GATA requires applicant organizations to complete specific requirements to receive a grant award from the State of Illinois. These pre-award requirements include completing the GATA pre-qualification process and conducting an annual risk assessment.

There are four (4) steps required to meet the pre-award requirements:





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Step 1: User Authentication



To access the GATA portal, each employee must set up either an Illinois.gov Public Account or a Partner account, which requires a unique username and password associated with your email. Public Accounts are the most common.

The first person to register an organization on the grantee portal will automatically have access to the GATA registration and to the Euna Grant Management System (formerly AmpliFund). Subsequent users requesting access to that organization's GATA registration must be approved by existing users with Grantee Portal Access.

If your organization has a legacy email address (e.g., treasurer@mycity.org or clerk@myvillage.org) and you're taking over a previous employee's account, you can update the account information from the previous user to the new user without creating a new account. Please email dot.gata@Illinois.gov, and they will provide you with instructions.

IMPORTANT: IDOT highly suggests that you have at least two people from your organization with access to your entity's GATA Registration. If you leave your organization, please ensure that the appropriate personnel will have access after your departure.

Illinois.gov Public accounts **most common*

Instructions on how to create a public account: [HowToCreateAnIllinoisPublicAccount.pdf](#)

Instructions on how to grant additional access to the GATA portal or Euna/AmpliFund: [Portal and AmpliFund Access](#)

Public accounts require a valid personal or business email address. Account validation occurs using a confirmation email sent to the email address. During the registration process for obtaining a public account, a username and password are created. To sign into the Grantee Portal, you will use this username and password.

Public account passwords expire annually. You will receive a notification at the email address specified as the expiration date approaches.



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Illinois.gov Partner accounts **least common*

Created and managed here:

<https://www2.illinois.gov/sites/doit/support/Pages/DoITIdentityManagement.aspx>

Partner accounts require personal information to obtain. Please refer to the FAQ web page for more information on obtaining a Partner account:

<https://www2.illinois.gov/sites/doit/support/Pages/IdentityManagementFAQ.aspx>

Important note for Partner accounts

When signing into the Grantee Portal using a Partner account, you must append “@external.illinois.gov” to the end of your username. For example, if the username is John.Doe then in the username text box on the sign-in form, you just enter:

John.Doe@external.illinois.gov

Step 2: Grantee Registration



The first time you log in, the system will prompt you to enter a Unique Entity Identifier (UEI number) to associate your account with a grantee registration. If a registration has already been established, you will receive an email stating who is authorized to approve your request to join that registration. If no registration is listed for that entity, you will proceed with the remaining GATA registration process.

Most entities have already registered in the GATA portal. If you are unsure whether your entity is already registered, click on the link to verify. <https://gata.illinois.gov/grants/csfa.html>

[Click here to browse a list of current funding opportunities](#)

Search active programs :

Search

Search registered grantees :

Search

Note: If your organization is already registered, skip to Step 3, Pre-qualification.



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Below are the items you will need to complete the registration process on the GATA portal:



Obtain a Federal Employee Identification Number (FEIN) - **FREE**



FEIN is also known as Employer Identification Number (EIN). FEIN/EIN is used by the Federal government to identify a business entity. It is **FREE** to obtain a FEIN/EIN. [To obtain a FEIN/EIN:](#)

1. Go to the IRS website at: <https://www.irs.gov/businesses/small-businesses-self-employed/employer-id-numbers>
2. Click on “How to Apply for an EIN”.
3. Follow the instructions for your preferred method to apply.

Register Your Business with the Illinois Secretary of State - **COST**



Note: Governmental entities, school districts, and select religious organizations are exempt from registration with the Illinois Secretary of State.

There will be a cost for incorporating your business in the state of Illinois. The cost is dependent on your entity's designation.

To incorporate, please visit your entity's designation: Refer to the Illinois Secretary of State Business Services website: https://www.cyberdriveillinois.com/departments/business_services/home.html



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Register with the Illinois Department of Revenue - **FREE**



Any entity conducting business in Illinois or that has Illinois customers must register its business with the Illinois Department of Revenue.

To register online visit: <https://mytax.illinois.gov/> #3

Register with System Award Management (SAM) SAM.GOV - **FREE**



SAM.gov serves as the central registration point for all government contractors and facilitates the review of Federal stop-pay lists. GATA requires all organizations to have a current and active SAMs registration to receive a grant award. Your organization will be required to maintain the SAMs registration for the duration of the grant period.

Create a new SAMS Registration:

When you register for [SAM.gov](https://www.sam.gov) you will need the following items:

- Unique Entity Identifier (UEI).
- Taxpayer Identification Number (TIN) or Employment Identification Number (EIN)
- Banking information such as the bank's routing number and bank account number
- You will need a valid email address and access to a mobile phone for SAM.gov to send you a security code.

After registration, [SAM.gov](https://www.sam.gov) requires you to submit a notarized letter confirming that you are the authorized entity administrator. Please allow 3-4 weeks for your registration to process.

Note: **This process is Free to apply.** After completing the online application, you may receive phone calls requesting a fee to expedite the processing of your SAMS registration. You are not required to pay this fee to process your SAMs registration.

Verify an Existing SAMS Registration. If you already have a SAM.gov account, ensure it is active and up to date. You can check your SAM.gov account status by going to: [sam.gov search](https://www.sam.gov/search)

Note: SAM.gov requires annual updating to remain active.



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Register with the Grant Accountability and Transparency Act (GATA)- **FREE**



After your organization has secured a FEIN and UEI number, you can register on the GATA Grantee Portal <https://grants.Illinois.gov/portal>.

The GATA Grantee Portal is an internet-based platform used by the State of Illinois to conduct registration, pre-qualification, and fiscal and administrative risk assessments of entities that seek to receive an award from a State of Illinois State agency.

Awardees utilize the GATA Grantee Portal to monitor and maintain qualified status, accept a Notice of State Award (NOSA), apply for an indirect cost rate, and comply with specific post-award requirements.

The following items are needed to register with GATA:

- Valid Email Address
- Illinois Secretary of State (SOS) registration File ID Number (if required)
- Valid FEIN/EIN
- Unique Entity Identifier

Understanding the types of Grantee Registrations

Individual –One (1) entity with One (1) UEI number = One (1) GATA Registration

Centralized – Primarily for Local Governments – Counties and Municipalities with multiple departments and divisions, where funds/awards are allocated to the county or municipality's highest level and then to the specific division or department.

- The highest entity level would register for all departments and divisions. All entities that fall under this centralized registration will be listed/identified in a “Grantee Note” by the registrant, or the registrant can obtain assistance from DOT.GATA@illinois.gov to enter the additional entities on their behalf.
- All the awards for any of the entities listed would go to the registered FEIN, UEI, and GATA registration (a.k.a. Organization ID) numbers listed on the centralized registration.
- One Internal Control Questionnaire (ICQ) would be completed, and ONE Indirect Cost Rate would be identified for all entities identified under the registration.



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Parent/Child – Primarily for Local Governments – Counties and Municipalities with multiple departments and divisions that have their own UEI numbers and receive funds/awards directly. The funds/awards DO NOT go through the highest level.

- The highest entity (the parent) level would register their FEIN and UEI, complete an ICQ, and select an indirect cost rate just for their use.
- Each department and/or division (the children) would then register their UEI, complete an ICQ, and select an indirect cost rate just for their individual use.
- The Parent would be responsible for any audit requirements.

Step 3. Verification of Pre-Qualification Status



After registration, the GATA Website will electronically verify the pre-qualification requirements. (Verification may take 1-3 business days to display on the GATA Grantee Portal.)

Please note that if you have a private sam.gov account, the system is unable to update your UEI. You will need to email your cognizant agency proof that sam.gov has been updated, and they will manually adjust the expiration date.

The GATA Website will verify that an entity:

- Has a valid UEI number
- Has an Active SAM.gov account
- Not on the Federal Excluded Parties List; A list of entities that have been barred from government contracting.
- In Good Standing with the Illinois Secretary of State, as applicable.
- Not on the Illinois Stop Payment list.
- Not on the Dept of Healthcare and Family Services Provider Sanctions list.

Pre-qualification status will be verified after Grantee Registration is completed and on a nightly basis thereafter. If an entity has a pre-qualification issue, the specific issue and remediation support are provided through the grantee portal.

Note: Entities on the Federal Excluded Parties List are not eligible to do business with the State of Illinois.



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Once all the requirements are marked as 'Good,' you are eligible to apply to the State of Illinois grant opportunities. **Congratulations!!**

Remember that you must remain in qualified status to receive a grant award and payments. You will also need to complete risk assessments prior to receiving a grant award.

Step 4: Risk Assessments



Entities must complete two types of risk assessments to receive an award. The first one is the Fiscal and Administrative Risk Assessment (ICQ), which contains questions on how the entity complies with grant requirements. It is typically addressed by the Executive Director (or equivalent) in conjunction with the CFO (or equivalent). The other is the Programmatic Risk Assessment, which asks questions specific to the program.

The Fiscal and Administrative Risk Assessment is available on the GATA Grantee portal after successful registration and pre-qualification. It is released annually, typically around March or April.

Fiscal and Administrative Risk Assessment – ICQ

The Fiscal and Administrative Risk Assessment is a questionnaire that assesses an entity's compliance with grant requirements at a high level, and it contains four sections: Quality of Management Systems, Financial and Programmatic Reporting, Ability to Effectively Implement Requirements, and Audit. Each section will take some time to review and answer thoroughly. If risks are identified, specific conditions will be entered into the grant Agreement, detailing the risk, the corrective action required, and a desired timeframe for correction.

All state agencies will utilize the results of the ICQ once it's been submitted and approved.

Programmatic Risk Assessment – PRA

Grantees will answer a Programmatic Risk Assessment as part of the grant application package. The Programmatic Risk Assessment is a tool for program staff to review risks in relation to that specific program and will be used during the merit-based review process on whether to award funds to a grantee.



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Indirect Cost Rates



On an annual basis, grantees are required to make an indirect cost rate election through the State of Illinois Grantee Portal. The Centralized system will be made available to all State of Illinois grantees who will receive a grant award.

If a grantee currently receives an award from the State of Illinois and is being prevented from making an indirect cost rate election in the centralized system, the grantee should contact its state awarding agency immediately to ensure awards have been entered into the CSFA promptly. Once the state awarding agency enters the award in the CSFA, the grantee will be notified within 24 hours.

All indirect cost rates and elections will be based on the grantee's fiscal year-end, not the state's fiscal year-end.

Types of Indirect Cost Rate Elections

The requirements for the centralized indirect cost rate process include the election or negotiation of the following indirect cost rate types as specified in the Federal Uniform Guidance:

- Waive the right to charge indirect costs to grant awards (Waive or No Rate)
- De Minimis Rate of 15% of modified total direct costs (15% MTDC)
- Negotiate an Indirect Cost Rate Agreement with the State of Illinois (State NICRA).
- Utilize a current Federally Negotiated Indirect Cost Rate Agreement (Federal NICRA).
- Special Requirements for Local Governments
 - Local Governments are allowed to negotiate rates by individual departments or the entity as a whole. To negotiate an indirect cost rate by department, you must have a separate Unique Entity Identifier and register separately in the GATA Grantee Portal, as we are required to treat you as a distinct organization.
 - Local Governments receiving more than \$35 million in direct federal funding are required to negotiate their indirect cost rate with their federal cognizant agency.



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- Local Governments receiving less than \$35 million in direct federal funding are required to maintain indirect cost rate proposals (ICRPs) for federal audit purposes. These federally maintained proposals must be submitted to the State of Illinois for review and to meet monitoring requirements. For purposes of the Centralized System, these federal ICRPs will be labelled as "State NICRAs" for local governments.

Indirect Cost Rate Election Timeframes

New Elections

Grantees/subrecipients must submit an initial indirect cost rate proposal or rate election in the Centralized System upon notice of award, and no later than 90 days after the effective date of the state award.

Subsequent Elections

Grantees/subrecipients that have previously established a State NICRA or made an election are required to submit a new indirect cost rate proposal or rate election within six (6) months after the grantee/subrecipient's fiscal year end. Grantees that elect to waive ICR costs or opt for the De Minimis rate will not be required to make annual elections. These will remain in perpetuity until such time as the grantee decides to elect a different method for ICR costs.

Federal NICRA Provisional Rate Elections

Certain federal agencies may provide provisional rates beyond a grantee/subrecipient's current fiscal year end. Therefore, the Centralized ICR System will request that a grantee/subrecipient with a current Federal NICRA make a subsequent election immediately upon receipt of a new federal NICRA.

Indirect Cost Rate Training

GATA Indirect Cost Rate Manual

IDOT State of Illinois Public University Indirect Cost Rate Policy

The 12 State of Illinois public universities will be required to work with IDOT on either applying a 20% rate for on-campus programs, or 10% rate for off-campus programs on the base of their approved current NICRA, or to show calculations to reduce their federal NICRA rate for on-campus/off-campus to



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account for the annual general appropriations they receive from the State of Illinois for facilities and administration (pensions, healthcare, etc.).

POLICY: State of Illinois Universities Facilities and Administration (F&A) Memorandum

Federal Facilities and Administrative (F&A) rate Agreements are used for indirect cost reimbursement on grants, contracts, and/or other Agreements issued or awarded to State Universities by all Federal Agencies of the United States, in accordance with the cost principles mandated by 2 CFR 200.

State Universities have recognized that the State of Illinois continuously funds a portion of their facilities and administrative costs through annual general fund appropriations. Consequently, State Universities cannot seek the same percentage of indirect reimbursement from Federal pass-through and State of Illinois awards issued by the State of Illinois Agencies.

Therefore, the Grant Accountability and Transparency Unit, the Governor's Office of Management & Budget, along with Chief Accountability Officers from state-awarding agencies, recommend the following F&A policy for State-funded Universities.

The following State University F&A Rate and Base will apply to all State-issued awards that contain either Federal pass-through funding or State funding.

RATE: 20%, Rate for awards or programs administered on campus*

10%, Rate for awards or programs administered off-campus*

BASE: Base approved in the State Universities' current Federally Negotiated Indirect Cost Rate Agreement (NICRA)

*Criteria for utilization of the on/off campus rate are located within the general terms and conditions of Federal NICRA for each State University. If not clearly defined, State awarding agencies and officers will make a final determination based upon the purposes of the grant scope.

Listing of State of Illinois Universities that must follow the recommended F&A policy

- Chicago State University
- Eastern Illinois University
- Governors State University
- University of Illinois at Chicago
- University of Illinois at Springfield
- University of Illinois at Urbana-Champaign
- Illinois State University



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- Northeastern Illinois University
- Northern Illinois University
- Southern Illinois University Carbondale
- Southern Illinois University Edwardsville
- Western Illinois University

Grant Application Process



Application instructions and submittal information are in all Notice of Funding Opportunities. For formula-based grants, the awarding agency will provide information on the required application materials and other necessary documents.

As the State of Illinois continues to implement and roll out the new statewide grant management system (GMS), more grant programs will utilize the new GMS system for application submission and grant management. A link to the Euna Grant Management system will be provided in the NOFO if the agency uses it for application submittal.

Grantees will need to work directly with the state agency Program Manager on applications. This agency representative will be listed in the NOFO. The grantee will submit the required documents, which may include:

- Uniform Grant Application
- Uniform Budget
- Conflict of Interest documents
- Programmatic Risk Assessment
- Scope of Work
- Deliverables and/or Milestones
- Performance Measures
- Any other program-specific documentation required



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Notice of State Award (NOSA)



The Notice of State Award will formally offer the grant to the grantee through the GATA portal.

The NOSA will be available to the potential grantee through the GATA portal. The grantee must maintain the correct contact information in the GATA portal to ensure they receive this

notification. This may also be an automated email, which sometimes ends up in "junk email or spam," so please check those email boxes periodically.

The NOSA will contain the following information:

- Awarding Agency
- State Award Identification Number (SAIN)
- Program Description
- Award Type
- Agency Contact Information
- Grantee Information, including name, address, phone, email, and ID numbers.
- Period of Performance (grant term length)
- Funding Information, including CSFA number, CFDA number, and matching requirements.
- Indirect Cost Rates to be charged
- Uniform terms, grantor-specific terms, and program-specific terms.
- Specific conditions related to the ICQ, merit-based review, and/or programmatic risk assessment.

The Notice of State Award will formally offer the grant to the grantee. It may mirror the grantee's application exactly, or it may have different or additional requirements, or other funding amounts. If the ICQ or Programmatic Risk Assessment identifies any risks, specific requirements will be implemented to address these risks. The grantee accepts the NOSA through the GATA portal and does not require printing, signing, or returning.

Note: The approved NOSA does not constitute an IDOT Grant award (Grant Agreement). That formal Agreement process will begin after the grantee has accepted the NOSA.

Additional Note: If you applied for a grant through the Euna grant management system, you will not receive a NOSA through the GATA portal. Grantees will receive notification that they have been awarded a grant by email through Euna.



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Uniform Grant Agreement (UGA)



Once a grantee has accepted the Notice of State Award or received notification of the award from AmpliFund/Euna, the State of Illinois grant-making agency can commence with the official grant Agreement process.

The Uniform Grant Agreement (UGA) is the instrument used by all state agencies that administer grants subject to GATA.

The Uniform Grant Agreement (UGA) is divided into three parts, along with exhibits. Part One contains the uniform requirements applicable to all Awards in the State of Illinois. Part Two can include any additional agency-specific requirements an agency may have for grants. Part Three should contain grant (or program) specific requirements. Part Two or Three may be empty if an agency considers the others sufficient.

The agency's authorized representative should sign the grant Agreements and should be retained in the entity's official grant files. IDOT is using DocuSign to obtain a digital signature on grant Agreements effective in 2021. IDOT may require proof of the authorized representative (such as signature authority or board resolution).

Financial and Performance Reporting



Grantees who have been awarded a state and/or federal grant program are required to submit quarterly reports at a minimum. Quarterly reports are due 30 calendar days after the end of the reporting quarter. Failure to submit the report by the due date could result in scheduled payments being withheld until the required report is received.

Grantees must submit a final close-out report 60 calendar days after the project end date (excluding any statutory deadline reporting requirements). Failure to submit the required



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report within 60 days may result in withholding funds for the subsequent year until the report is received.

IDOT's BoBS 2832 form is used for the required uniform reporting on all IDOT grant awards. More frequent reporting may be necessary (understand your Grant Agreement). The BoBS 2832 is used for financial reporting (based on the submitted budget) and for performance reporting. Reporting requirements will be identified in the award recipient/grantee's uniform agreement (refer to Article X and Article XI and Part 2 of the Uniform Agreement).

Additional reporting may be required based upon specific conditions, as listed in the accepted Notice of State Award (NOSA) and in Exhibit E of the UGA.

Grantee Compliance Enforcement System (Stop-Pay)



The Grantee Compliance Enforcement System (GCES) outlines a statewide framework for state agencies to manage occurrences of non-compliance with grant requirements. The severity of the non-compliance issue determines if the entity is placed on temporary or permanent Stop Payment Status. GATA legislation, as outlined at 30 ILCS 708/60(a)(8), establishes both

temporary and permanent classifications. A temporary Stop Payment Status can be remediated. There is no remediation for a permanent Stop Payment Status.

Non-compliance issues are classified as follows:

1. Temporary Stop Payment Status:
 - Late performance or expense reporting.
 - Failure to clear fiscal/administrative monitoring issue(s).
 - Failure to submit a timely audit report.
 - Failure to respond to audit report or monitoring review, corrective action for deficiencies and material weaknesses.
 - Failure to submit a required refund payment or a payment missing from the payment plan; or



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- Factually based discretionary issue documented by the leadership within the awarding agency.

2. Permanent Stop Payment Status

- Facts documented by the applicable state agency, including but not limited to:
 - Conviction of or civil judgment for commission of fraud or a criminal offense, violation of federal or state antitrust statutes, commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, tax evasion, or commission of any other offense indicating a lack of business integrity or business honesty that seriously and directly affects present responsibility.
 - Violation of grant terms or a transaction so serious as to affect the integrity of the program, such as a willful failure to perform in accordance with grant terms, a history of failure to perform or of unsatisfactory performance, or a willful violation of statutory or regulatory provisions or requirements applicable to a grant.
 - Any other cause so serious or compelling in nature that it affects present responsibilities.
 - Fraud documented by the Office of the Executive Inspector General.

3. Entities on permanent Stop Payment Status are not “qualified” to do business in Illinois.

The state agency must notify the grantee in writing of the non-compliance issue. The communication should state that the grantee and its parent organization, if applicable, will be placed on the Illinois Stop Payment List if adequate action is not taken by the grantee, including raising any objections, within 15 calendar days. If the grantee takes no adequate action within 15 calendar days, the state agency shall place the grantee and the grantee's parent, if applicable, on the Illinois Stop Payment List. A written notice in the form of a Final Administrative Determination must be provided to the grantee and the grantee's parent, if applicable, alerting them that the Stop Pay Status has been invoked effective (date). The grantee and its parent organization that are placed on the stop-pay list will not be removed until compliance has been verified by the State Agency that invoked stop-pay.

[GCES Statewide Policy](#)



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Audit Review Process



Once a grantee's fiscal year has ended, and if the grantee had an active grant award during their fiscal year, the GATA system will populate an audit case. The audit review period is based on the grantee's fiscal year. The due dates of the audit cases are based on the type of audit the grantee had conducted.

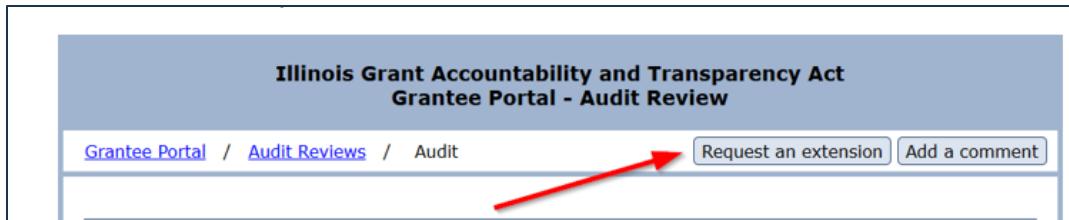
For Single Audits: the audit completion due date is nine months after the close of the Grantee's fiscal year, or within 30 days of the Grantee's Single Audit Submission to the Federal Audit Clearinghouse.

For all other audit types (GAGAS, GAAS & Other and CYEFR only): the audit completion due date is six months after the close of the Grantee's fiscal year.

Grantees with a parent-child relationship will have the parent assigned the GATA audit case to complete for all awards listed for both the parent and child.

Grantee Extension Request in the Grantee Portal (coming soon):

After completing the audit certification form, the grantee will see the following button in the top right corner of the audit case. This button will be available to the grantee up until the audit package submission due date.



After clicking the "Request an Extension" button, the grantee would see the following instructions/ form to submit in the Grantee Portal:

"The State cognizant agency may authorize a GATA financial statement audit package submission extension when the financial statement audit package submission due date would place an undue burden on the grantee. An undue burden is defined as an unforeseen event that disrupts operations beyond the grantee's control. Such an event can impose significant



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challenges, limiting the grantee's ability to function effectively. It must be a substantial or an unjust obstacle that could not have been avoided or overcome by the grantee (or its auditor) through planning and reasonable diligence. Please refer to the GATA audit extension process document for additional information.

Please note that if your organization is required to have a single audit conducted, only the federal cognizant agency for audit or the federal oversight agency for audit (in the absence of a cognizant agency for audit) may authorize an extension to submit the single audit reporting package.

- If your organization is required to have a single audit conducted and has a federal cognizant agency for audit or federal oversight agency for audit (in the absence of a cognizant agency for audit), please upload the single audit extension authorization, which your organization has received from your federal cognizant agency for audit or federal oversight agency for audit, in the "Federal Agency Approval" box below.
- If your organization is required to have a single audit conducted, but only received pass-through funding from a State awarding agency and did not receive direct federal funding, the single audit extension request may be sent by your organization to your State cognizant agency, who may, subsequent to review and approval, then submit the single audit extension request to its federal cognizant agency.

To proceed with submitting an extension request, please complete the following information:

Justification for audit package submission extension <i>Please explain how external events significantly hinder your ability to meet the audit package submission due date.</i>	
Proposed due date for audit package submission <i>Maximum time = 3 months beyond the normal due date</i>	
Corrective Action Plan <i>Please provide a corrective action plan to ensure that future audit packages will be submitted timely.</i>	
Audit Engagement Letter <i>Please attach the audit engagement letter to your extension request.</i>	"Upload PDF" Button



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SINGLE AUDIT ONLY Federal Agency Approval <i>Please upload the authorization received from your <u>federal cognizant agency for audit</u> or <u>federal oversight agency for audit</u> that supports the single audit submission extension for your organization.</i>	"Upload PDF" Button
Name: Title: "Submit Request" Button	

Once the grantee clicks the "Submit Request" button, the "Request an extension" button will no longer appear in the top right corner of the audit case. The grantee is only allowed to submit the extension once.

Cognizant Agency Review in the ARRMS:

Once an extension request has been submitted, the cognizant agency will either:

- Deny Extension Request and will provide a comment.
- Approve Extension Request. Once the extension is approved, the length of the extension will be added to the grantee's original due date in the ARRMS and Grantee Portal. For example, if the audit package is due 8/31/2025, but the State cognizant agency has granted a one-month extension, then the due date in the ARRMS and Grantee Portal will be updated to 9/30/2025, after the extension is approved.
- Return Extension Request and ask for additional information.



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ARRMS 1.0 Process

There are **Five** audit steps that must be completed for **audit cases created prior to March 4, 2024 (ARRMS 1.0)**.

Step 1 - Audit Certification Form

Step 2 - Consolidated Year-End Financial Report (CYEFR)

Step 3 - Audit Package Upload

Step 4 – Data Collection Form

Step 5 - Management Decision Letter
(State Agency Responsibility)

Audit Information	
Audit ID	39865 (If assistance is needed, contact your cognizant agency and reference this number)
Audit Period	Start: 7/1/2022 End: 6/30/2023 Organization's FY End Date: 06/30
Audit Contacts	Illinois Department of Transportation (DOT.GATA@illinois.gov) Melanie Turner (melanie.j.turner@illinois.gov) Manage Portal Access
Status	Under Review : The audit package is currently under review.
Step 1 - Audit Certification Form	
Submitted: 08/02/2023	Audit Certification Form
Step 2 - Consolidated Year-End Financial Report	
Submitted: 03/11/2024	Consolidated Year-End Financial Report
Step 3 - Upload File Requirements	
Submitted: 07/02/2024	Upload Requirements
Step 4 - Data Collection Form	
Based on the Audit Certification Form submitted in "Step 1" the data collection form will be populated automatically from the Federal Audit Clearinghouse. Therefore, "Step 4" is not required.	
Step 5 - Management Decision Letter	
Once the audit review process is complete you will be able to view the Management Decision Letter here.	

Step 1: Audit Certification Questions

An email notification will be sent the day after your fiscal year ends to notify the organization that a GATA audit case has been created in the grantee portal. The certification form is due no later than 60 days after the entity's fiscal year-end.

The audit certification questions are based on the grant expenditures the grantee has for the fiscal year, which will indicate to the State of Illinois the type of audit that will be conducted.

1. Grantees that have expended \$1,000,000.00* or \$750,000.00* or more in direct federal or federal pass-through grant funds are required to have a Single Audit conducted
 - **\$750,000.00 or more for fiscal years starting before October 1, 2024.**
 - **\$1,000,000.00 or more for fiscal years starting on or after October 1, 2024.**
2. Grantees that have expended \$750,000.00* or \$500,000.00* or more in federal or state grant funds are required to have a GAGAS audit conducted.
 - **\$500,000.00 or more for fiscal years starting before October 1, 2024**



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- \$750,000.00 or more for fiscal years starting on or after October 1, 2024**
- 3. Grantees that have expended \$500,000.00* or \$300,000.00* or more in federal or state grant funds are required to have a GAAS audit conducted.
 - \$300,000.00 or more for fiscal years starting before October 1, 2024**
 - \$500,000.00 or more for fiscal years starting on or after October 1, 2024**
- 4. Grantees that do not meet the audit thresholds in 1-3 above but are required to have an audit conducted for other regulatory reasons, or voluntarily have an audit performed, will indicate that in question 4.
- 5. If no audit is required, then the entity is required to complete Step 1 and Step 2 only.

Step 2: Consolidated Year-End Financial Report (CYEFR)

The Consolidated Year-End Financial Report (CYEFR) is pre-populated with grants awarded to an organization by a State of Illinois agency. Expenses are to be reported on the organization's basis of accounting, and they must tie out to the audited financial statements.

If a grant program has not been pre-populated for the CYEFR, the organization can select the state agency and the specific CSFA program. Many IDOT grant programs have been exempted from GATA requirements and cannot be added. For a list of IDOT grant programs exempt from GATA requirements, please refer to Attachment B. Additionally, not all State agencies' grant programs are subject to GATA requirements. Grants offered through the Secretary of State, Illinois Treasurer, Illinois Attorney General, or the Illinois Comptroller's Office are exempt from GATA requirements and do not have a CSFA associated with their grant programs.

Other grant programs and activities (grants not from a state agency) and all other costs not allocated (all other entity expenditures) **DO NOT** have to be broken out by budget category; those expenses can be lumped together under the budget category Miscellaneous.

The CYEFR should be completed and certified in the GATA portal by the organization's CFO, treasurer, or equivalent.

The CYEFR will be due for Single audits 30 days after the completion of the Single audit, but no later than 9 months after the fiscal year-end of the organization. The CYEFR will be due for all other audit types 30 days after the completion of the audit, but no later than 6 months from the organization's fiscal year-end.



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IMPORTANT:

- 12/31/17 Fiscal year audits and later are required to have an 'In Relation To' opinion to the audited financial statements for Single Audits, GAGAS, and GAAS Audits. If an audit is conducted for other regulatory reasons or voluntarily, an opinion in relation to the CYEFR is not required. For Single audits with a fiscal year **starting prior to October 1, 2024: if less than \$300k** in State funds is expended, the SEFA with IRTO is sufficient and covers the CYEFR with IRTO requirement.

If you are required to have an in-relation to opinion on the audited financials (CYEFR), you will need to work with your CPA firm to input the expenditure amounts on the CYEFR in the GATA portal. Once the CPA firm agrees with the CYEFR amounts, you will need to print the CYEFR and give it to your CPA firm for them to provide the opinion. This opinion, along with the printed CYEFR, must be part of your audit package. If you do not include these documents, your audit could potentially fail.

Please direct any questions on the in-relation to opinion to DOT.AuditReview@Illinois.gov

Step 3: Audit Upload

Single Audits are due to the Federal Audit Clearinghouse (FAC) 30 days after the completion of the audit, but no later than 9 months after the fiscal year-end. Single audits will be automatically pulled into the GATA portal from the FAC.

GAGAS, GAAS, and "Other" audits are due to be uploaded to the GATA portal by the organization 30 days after completion of the audit, but no later than six months after the fiscal year-end.

For all audit types, a Peer Review Letter or Internal Inspection for "off years" is required, along with the AICPA's letter of acceptance for the peer review. Reach out to your CPA firm to request a copy if it is not included in your audit.

Grantees that have an Alternative Compliance Examination Engagement (ACEE) audit conducted and are required to upload it to the Department of the Treasury will also need to upload their audit to the GATA portal. There is no system integration between the Treasury site and the GATA portal.



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Content Requirements for Financial Audits:

- Financial Statements (200.510(a))
- Auditors Report (200.515)
- Consolidated Year-End Financial Report, with in relation to opinion
- Peer Review Letter or Internal Inspection for “off years”
- Summary Schedule of Prior Audit Findings (200.511(b)), if applicable
- Corrective Action Plan (200.511(c)), if applicable
- Management Letters and any other communications from the auditor required by AU325, if applicable

File Requirements:

File must be PDF (Adobe Acrobat portable document format)

File must be text searchable, unlocked, and unencrypted

File must be less than 30 MB in size.

Step 4: Data Collection Form

Single Audits – The data collection form is filled out on the Federal Audit Clearinghouse and then downloaded to the GATA portal. For all other audits, the data collection form is filled out immediately after the audit has been uploaded to the GATA portal. The data collection form provides information about your CPA firm that conducted the audit.

Step 5: Management Decision Letter (Finalization of the Audit Process)

State agencies have 45 days to review the CYEFR to determine if the expenses reported by the organization match the State agency records. If the state agency DOES NOT AGREE, the organization will be contacted to discuss the discrepancy, and the CPA firm may also need to be involved. If the state agency agrees, they will flag the CYEFR as good and will send it to the contractor for review.

The contractor will review the audit package within 14 days of its submittal to ensure that it is complete and meets applicable standards. If the package is incomplete, the organization will be notified by email of the missing items, giving them 7 days to resubmit. If the missing items have not been resubmitted after two attempts, the Cognizant Agency can invoke the Stop-Pay Process against the organization until a complete submission is received.



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State awarding agencies are required to review and approve the corrective action plan (CAP) for all audit findings identified in the audit. If unable to approve the CAP, the state agency may invoke the Cooperative Audit Resolution Team (CART) process. Grantees can also invoke the CART process by contacting their Cognizant Agency.

Within 180 days of submission of a complete audit report packet (for Single Audit, this is the FAC acceptance date; for Financial Statement Audit, this is determined by the Contractor), the Cognizant Agency must provide the grantee with a Management Decision Letter (MDL) outlining the State's review of the audit report and associated corrective action plan (if necessary). After issuance of the MDL, the audit is considered closed and will be archived accordingly.

Based on the issues identified under the grantee or under the grantee's auditor, the audit report will receive one of the following determinations:

- Pass,
- Pass with Deficiencies, or
- Fail

MANAGEMENT DECISION LETTER (Deadline: 04/29/2025)	Word Templates	Add a Note
494 - Transportation MDL.pdf (Cog Ag) (Sent to grantee)	Uploaded: 4/24/2025 11:32:22 AM	
The completion letter has been sent to the grantee and the audit case locked. If the letter needs to be retrieved, click the "Retrieve MDL" button below.		

Audit ID: [REDACTED]

The Illinois Department of Transportation has completed its review of the Single audit report for the [REDACTED] for the audit period of [REDACTED] through [REDACTED]

The report was accepted by the Federal Audit Clearinghouse on [REDACTED] Based on this review, we believe the audit, performed by [REDACTED]

- Failed

If further action is needed, the Audit Committee will reach out to your Auditor.

As cognizant agency, we have distributed the audit results to the other State agencies whose programs are covered by the report.



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ARRMS 2.0 Process

There are **Six** audit steps that must be completed for **audit cases created on or after March 4, 2024 (ARRMS 2.0)**. Audit Cases created under ARRMS 2.0 will show (v2.0) under Audit Information.

Step 1 - Audit Certification Form

Step 2 - Consolidated Year-End Financial Report (CYEFR)

Step 3 – CPA Information and Auditor Instructions

Step 4 - Upload Audit Package

Step 5 – Certification and Submission

Step 6 - Management Decision Letter (State Agency Responsibility)

Audit Information (v2.0)		
Audit ID	52909	For assistance, contact ema.grants@illinois.gov
Audit Period	Start: 7/1/2023	End: 6/30/2024 Organization's FY End Date: 06/30
Audit Contacts	Illinois Department of Transportation (DOT.GATA@illinois.gov) Melanie Turner (melanie.j.turner@illinois.gov)	
	Manage Portal Access	
Status	Pending Package Validation : Audit package is pending validation.	
Step 1 - Audit Certification Form		Completed on 10/31/2024
Audit Certification Form		
Step 2 - Consolidated Year-End Financial Report		Completed on 03/19/2025
Consolidated Year-End Financial Report		PDF Report Excel Report CSV Report
Step 3 - CPA Information and Instructions		Completed on 07/10/2025
CPA Information		
Step 4 - Upload Audit Package		Completed on 07/10/2025
Upload Audit Package		Final Audit Package.pdf
Step 5 - Certification and Submission		Completed on 07/10/2025
Certification and Submission		
Step 6 - Management Decision Letter		
Once the audit review process is complete you will be able to view the Management Decision Letter here.		



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Step 1: Audit Certification Questions

An email notification will be sent the day after your fiscal year ends to notify the organization that a GATA audit case has been created in the grantee portal. The certification form is due no later than 60 days after the entity's fiscal year-end.

The audit certification questions are based on the grant expenditures the grantee has for the fiscal year, which will indicate to the State of Illinois the type of audit that will be conducted.

1. Grantees that have expended \$1,000,000.00* or \$750,000.00* or more in direct federal or federal pass-through grant funds are required to have a Single Audit conducted
 - **\$750,000.00 or more for fiscal years starting before October 1, 2024.**
 - **\$1,000,000.00 or more for fiscal years starting on or after October 1, 2024.**
2. Grantees that have expended \$750,000.00* or \$500,000.00* or more in federal or state grant funds are required to have a GAGAS audit conducted.
 - **\$500,000.00 or more for fiscal years starting before October 1, 2024**
 - **\$750,000.00 or more for fiscal years starting on or after October 1, 2024**
3. Grantees that have expended \$500,000.00* or \$300,000.00* or more in federal or state grant funds are required to have a GAAS audit conducted.
 - **\$300,000.00 or more for fiscal years starting before October 1, 2024**
 - **\$500,000.00 or more for fiscal years starting on or after October 1, 2024**
4. Grantees that do not meet the audit thresholds in 1-3 above but are required to have an audit conducted for other regulatory reasons, or voluntarily have an audit performed, will indicate that in question 4.
5. If no audit is required, then the grantee is required to complete Step 1 and Step 2 only.

Step 2: Consolidated Year-End Financial Report (CYEFR)

The Consolidated Year-End Financial Report (CYEFR) is pre-populated with grants awarded to an organization by a State of Illinois agency. Expenses are to be reported on the organization's basis of accounting, and they must tie out to the audited financial statements.

If a grant program has not been pre-populated for the CYEFR, the organization can select the state agency and the specific CSFA program. Many IDOT grant programs have been exempted from GATA requirements and cannot be added. For a list of IDOT grant programs exempt from GATA



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requirements, please refer to Attachment B. Additionally, not all State agencies' grant programs are subject to GATA requirements. Grants offered through the Secretary of State, Illinois Treasurer, Illinois Attorney General, or the Illinois Comptroller's Office are exempt from GATA requirements and do not have a CSFA associated with their grant programs.

For Audit cases created **in ARRMS 2.0 (created on or after March 4, 2024), grantees will no longer report 'All Other Costs Not Allocated'**. Additionally, Other Grant Programs and Activities have been replaced with "All Other Federal Expenditures".

The CYEFR should be completed and certified in the GATA portal by the organization's CFO, treasurer, or equivalent.

The CYEFR will be due for Single audits 30 days after the completion of the Single audit, but no later than 9 months after the fiscal year-end of the organization. The CYEFR will be due for all other audit types 30 days after the completion of the audit, but no later than 6 months from the organization's fiscal year-end.

IMPORTANT:

- 12/31/17 Fiscal year audits and later are required to have an 'In Relation To' opinion to the audited financial statements for Single Audits, GAGAS, and GAAS Audits. If an audit is conducted for other regulatory reasons or voluntarily, an opinion in relation to the CYEFR is not required. For Single audits with a fiscal year starting on or after October 1, 2024: if less than \$500k in State funds is expended, the SEFA with IRTO is sufficient and covers the CYEFR with IRTO requirement

If you are required to have an in-relation to opinion on the audited financials (CYEFR), you will need to work with your CPA firm to input the expenditure amounts on the CYEFR in the GATA portal. Once the CPA firm agrees with the CYEFR amounts, you will need to print the CYEFR and give it to your CPA firm for them to provide the opinion. This opinion, along with the printed CYEFR, must be part of your audit package. If you do not include these documents, your audit could potentially fail.

Please direct any questions on the in-relation to opinion to DOT.AuditReview@Illinois.gov



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Step 3: CPA Information and Auditor Instructions

Enter information about the CPA firm conducting the grantee's audit. In this step, the grantee must also download instructions to provide to its auditor(s), which will list the items required to be submitted through the Grantee Portal. Providing these instructions will ensure that the final audit package the grantee receives from its auditor contains all the files required to be uploaded in Step 4. Steps 1 and 2 must be completed before generating the auditor instructions PDF file, as the auditor instructions are specific to the type of audit certified in Step 1 and match the expenditures entered in Step 2.

Step 4: Audit Upload

Single Audits are due to the Federal Audit Clearinghouse (FAC) 30 days after the completion of the audit, but no later than 9 months after the fiscal year-end. Single audits will be automatically pulled into the GATA portal from the FAC.

GAGAS, GAAS, and "Other" audits are due to be uploaded to the GATA portal by the organization 30 days after completion of the audit, but no later than six months after the end of the fiscal year.

For all audit types, a Peer Review Letter or Internal Inspection for "off years" is required, along with the AICPA's letter of acceptance for the peer review. Reach out to your CPA firm to request a copy if it is not included in your audit.

Content Requirements for Financial Audits:

- Independent Auditor's Report (200.515)
- Report on Internal Control over Financial Reporting and Compliance (200.515)
- Financial Statements and Footnotes (200.510(a))
- Schedule of Expenditures of Federal Awards (SEFA) (200.510(b))
- Summary Schedule of Prior Audit Findings (200.511(b))
- Corrective Action Plan (200.511(c))
- Management Letters issued by auditors (AU-C 260 and AU-C 265)
- Consolidated Year-End Financial Report w/In Relation to Opinion
- Audit Firm Peer Review Letter
- AICPA's letter of acceptance for the peer review letter



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File Requirements:

File must be PDF (Adobe Acrobat portable document format)

File must be text searchable, unlocked, and unencrypted

File must be less than 30 MB in size.

Step 5: Submission and Certification

In this step, the grantee is responsible for certifying and submitting the grantee's audit package. Once this final step has been submitted, the audit case will be locked down, and the audit package will be submitted for validation. Once this step has been submitted, no further changes can be made. If any incorrect or missing items are identified, the audit package will be returned to the grantee for correction by the contractor. Prior to submitting all five steps, the grantee can make changes to any step without requesting that the cognizant agency return it.

Step 6 : Management Decision Letter (Finalization of the Audit Process)

State agencies have 45 days to review the CYEFR to determine if the expenses reported by the organization match the State agency records. If the state agency DOES NOT AGREE, the organization will be contacted to discuss the discrepancy, and the CPA firm may also need to be involved. If the state agency agrees, they will flag the CYEFR as good and will send it to the contractor for review.

The contractor will review the audit package within 14 days of its submittal to ensure that it is complete and meets applicable standards. If the package is incomplete, the organization will be notified by email of the missing items, giving them 7 days to resubmit. If the missing items have not been resubmitted after two attempts, the Cognizant Agency can invoke the Stop-Pay Process against the organization until a complete submission is received. The system will then automatically resubmit the package for review.

State awarding agencies are required to review and approve the corrective action plan (CAP) for all audit findings identified in the audit. If unable to approve the CAP, the state agency may invoke the Cooperative Audit Resolution Team (CART) process. Grantees can also invoke the CART process by contacting their Cognizant Agency.



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Within 180 days of submission of a complete audit report packet (for Single Audit, this is the FAC acceptance date; for Financial Statement Audit, this is determined by the Contractor), the Cognizant Agency must provide the grantee with a Management Decision Letter (MDL) outlining the State's review of the audit report and associated corrective action plan (if necessary). After issuance of the MDL, the audit is considered closed and will be archived accordingly.

Based on the issues identified under the grantee, or under the grantee's auditor, the audit report will receive one of the following determinations:

- Pass,
- Pass with Insignificant Issues Noted
- Significant Issues Noted.

MANAGEMENT DECISION LETTER (Deadline: 04/29/2025)		Word Templates	Add a Note
494 - Transportation MDL.pdf (Cog Ag) (Sent to grantee)		Uploaded: 4/24/2025 11:32:22 AM	
The completion letter has been sent to the grantee and the audit case locked. If the letter needs to be retrieved, click the "Retrieve MDL" button below.			

Re: Audit Report Review [REDACTED]

The Department Of Transportation has completed its review of the Single audit report for [REDACTED] for the audit period [REDACTED]. The report was accepted by the Federal Audit Clearinghouse on [REDACTED]. Based on this review, the audit, performed by [REDACTED] received the following determination.

- Grantee - Significant Issues Noted: 1. The Peer Review Letter for the audit firm conducting the audit was not provided. 2. The AICPA Letter of Acceptance for the Peer Review Letter for the audit firm conducting the audit was not provided. 3. Beginning with fiscal years ending December 31, 2018 or later, auditors are required to provide an "in-relation to opinion" over the Consolidated Year-End Financial Report (CYEFR) and include the opinion in the audit package. The in-relation to opinion was not included in the audit package as required. 4. The CYEFR was not included in the audit package, as required. 5. The notes to the financial statements should explain the entity's plans to eliminate deficit balances. 6. The Schedule of Expenditures of Federal Awards does not identify totals by the Highway Safety and Medicaid Clusters. 7. The Federal Column in the Consolidated Year-End Financial Report (CYEFR) did not tie to the Schedule of Expenditures of Federal Awards (SEFA) included in the audited financial statements. In future years, please ensure the Federal Column in the CYEFR agrees to the SEFA. 8. The Corrective Action Plan provided for Finding 2024-001 includes an anticipated completion date of 'There is no anticipated completion date for this item'. The completion date should be defined.

The audit results contained in this letter have been made available to all State agencies whose programs are covered by the report. These results are available to the State agencies in the Audit Report Review Management System (ARRMS).

Please refer to Attachment A, where we have summarized the findings and recommendations and identified the State agency responsible for resolution. State agencies will notify you with respect to the resolution of their findings.



Illinois Department of Transportation

Office of Finance and Administration / Bureau of Business Services
2300 South Dirksen Parkway / Springfield, Illinois 62764

Euna Grants – The Statewide Grant Management System



To apply for grants in the Euna Grant Management System (formerly AmpliFund), employees must have a public or private account and be associated with a GATA registration.

Your access to Euna must be approved, and you will use the same username/password for Euna as you do for the GATA portal.

The Notice of Funding Opportunity will indicate whether the grant program you are applying for is in the Euna Grant Management System or if the applications will be collected in another manner. The NOFO will look like this if the applications are in Euna:

 GMS	24-1503-01 Illinois Cycle Rider Safety Training Program (All Regions)	DOT (494)
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The State of Illinois is continuing to develop a statewide lifecycle Grant Management System, building on the GATA frameworks currently in place. This system will provide a common internet-accessible platform for all grant activity. The Grant Management System will enhance the grant user experience by automating standard processes and templates implemented under GATA. It will use data already populated in the GATA Portal to prefill online templates and minimize duplicate entries by applicants, grantees, and state agencies. All grant administration will occur within the new Grant Management System. This will enhance grant oversight and provide Illinois with more comprehensive information on the use of grant funds.

Grantees and state agencies will continue to use existing GATA systems. Grantees will access the Grant Management System via the Grantee Portal. State agencies will continue to use the GATA Implementation Intranet Site. The Catalog of State Financial Assistance (CSFA) will remain the source of funding opportunities (NOFOs). Entities will link to a standard electronic grant application process to streamline requests for financial assistance. State agencies will use the new Grant Management System to review applications and create grant Agreements. System-generated notices to state agency staff, applicants, and grantees will automate communication delivery.

Note: EUNA Solutions bought out AmpliFund and will transition to the EUNA name/logo as of November 1, 2025.

[IDOT AmpliFund Application Guide](#)



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Attachment A

Acronyms

Glossary of Abbreviations

- IDOT – Illinois Department of Transportation
- 2 CFR 200 – Code of Federal Regulations
- GATA – Grant Accountability and Transparency Act
- CFDA – Catalog of Federal Domestic Assistance
- CSFA – Catalog of State Financial Assistance
- NOFO – Notice of Funding Opportunity
- NOSA – Notice of State Award
- ICR – Indirect Cost Rate
- ICQ – Internal Control Questionnaire
- PRA – Programmatic Risk Assessment
- UGA – Uniform Grant Agreement
- BoBS2832 – Quarterly Reporting form for financials and performance reporting
- CYEFR – Consolidated Year End Financial Report
- MDL – Management Decision Letter
- GAGAS Audit - Generally Accepted Government Auditing Standards
- GAAS Audit – Generally Accepted Auditing Standards
- Single Audit – Formerly referred to A-133 audit
- In-Relation to Opinion - An auditor's opinion is a certification that accompanies financial statements



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Attachment B

IDOT Grant Programs

IDOT Grant Programs

GATA Covered Grant Awards

- 494-00-1575 Highway Research Program
- 494-00-2526 Tamara Clayton Expressway Grant
- 494-10-0330 National Motor Carrier Safety ****Program transfers to ISP on 10/1/2025**
- 494-10-0343 State and Community Highway Safety/National Priority Safety Program
- 494-10-1503 Illinois Cycle Rider Safety Training Program
- 494-10-3456 DUI Prevention and Education Fund
- 494-60-2421 Coronavirus Aid, Relief, and Economic Security Act - Airport Program

Awards Partially Exempt from GATA Requirements

- 494-00-1000 Illinois Transportation Enhancements Program
- 494-00-1002 Safe Routes to School Program **(non-infrastructure grants are not exempt)**
- 494-00-1003 Congestion Mitigation and Air Quality Improvement Program
- 494-00-1437 State Planning Funds
- 494-00-1439 Statewide Planning and Research Funds
- 494-00-1461 Transportation Alternatives Program - Metropolitan Planning Organization
- 494-00-2453 State Participation in Local Lead Projects Program
- 494-00-2848 Illinois Transportation Enhancements Program -State Funded
- 494-00-3130 FHWA Climate Challenge Quantifying Emissions of Sustainable Pavements
- 494-00-3374 National Electric Vehicle Infrastructure Program (NEVI)
- 494-00-3443 Charging and Fueling Infrastructure Program
- 494-00-3554 Federal Highway Administration (FHWA) State Transportation Innovation Council
- 494-00-3626 2024 Local Project Funding
- 494-00-3634 Illinois Electric Vehicle Reliability and Accessibility (RAA) Program
- 494-00-3683 State Electronic Data Collection Grant
- 494-60-0327 Airport Improvement Program
- 494-60-2511 Aviation Fuel Tax Program **(only infrastructure/construction awards are exempt)**
- 494-60-2800 Aeronautics State Match
- 494-80-1109 Rail Freight Program
- 494-80-1110 Local Rail Service Assistance Program
- 494-80-1136 Transit Statewide/Non-Metropolitan Transportation Planning - Federal Sec 5305(e)
- 494-80-1137 Transit Statewide/Non-Metropolitan Transportation Planning - State
- 494-80-1291 Transit 5310 Enhanced Mobility of Seniors and Individuals with Disabilities – CVP

Awards Fully Exempt from GATA Requirements

- 494-00-0957 Economic Development Program
- 494-00-0958 Truck Access Route Program
- 494-00-0959 Township Bridge Program Lapse Pool
- 494-00-0961 Assistance to Needy Units of Governments - Township/Road Districts
- 494-00-0963 Grade Crossing Protection Fund
- 494-00-0964 State Matching Assistance Program
- 494-00-0965 Township Bridge Program
- 494-00-0966 County Consolidated Program
- 494-00-0967 High-Growth Cities Program
- 494-00-0968 Park Access Program
- 494-00-0969 Present Worth Jurisdictional Transfers
- 494-00-0999 Noise Abatement Program
- 494-00-1004 Local Highway Safety Improvement Program
- 494-00-1005 Local Federal Bridge Program
- 494-00-1006 Illinois Special Bridge Program
- 494-00-1007 Emergency Relief Program - FHWA
- 494-00-1008 Federal Lands Access Program
- 494-00-1009 Metropolitan Planning Program
- 494-00-1010 Construction of Ferry Boats and Ferry Terminal Program
- 494-00-1440 Rural Planning Funds
- 494-00-1472 Local Federal Rail Safety Program (Section 130)
- 494-00-1488 Motor Fuel Tax Program
- 494-00-1660 National Infrastructure Investments – Transp. Investment Economic Recovery
- 494-00-1661 Accelerated Innovation Deployment Demonstration
- 494-00-1662 Nationally Significant Freight and Highway Projects
- 494-00-1671 Illinois Competitive Freight Program
- 494-00-2356 REBUILD ILLINOIS LOCAL BOND PROGRAM
- 494-00-2468 PORT FACILITIES CAPITAL INVESTMENT GRANT PROGRAM
- 494-00-2554 Local-Federal COVID Relief Funding
- 494-10-0492 Safety Belt Performance Grants
- 494-10-0493 Child Safety and Child Booster Seats Incentive Grants
- 494-10-0872 Injury Prevention Program
- 494-10-2368 Traffic Records Program
- 494-42-0495 Local Surface Transportation Program
- 494-60-2151 State/Local Airport Improvement Program
- 494-60-2371 Residential Sound Insulation Program
- 494-60-2488 Capital Bill FY2020 Funding; Air Traffic Control Tower at Lewis University Airport

- 494-60-2547 Rebuild Illinois Airport Capital Improvement Program
- 494-60-2757 Capital Bill FY2020 Funding; Infrastructure Improvements at STL Downtown Airport
- 494-60-2831 Capital Bill FY2020 Funding: Infrastructure Improvements at the MidAmerica STL.
- 494-60-3070 Federal Infrastructure Investment and Jobs Act
- 494-80-0333 Capital Assistance to States - Intercity Passenger Rail Service
- 494-80-0334 High-Speed Rail Corridors and Intercity Passenger Rail Service - Capital Assistance
- 494-80-0335 Rail Line Relocation and Improvement
- 494-80-0336 Transit 5309-2 Discretionary Bus/Bus Facilities State of Good Repair Initiative
- 494-80-0338 Transit 5311 Formula Grants for Rural Areas
- 494-80-0339 Transit 5310 Enhanced Mobility of Seniors & Individuals with Disabilities
- 494-80-0351 Surface Transportation _ Discretionary Grants for Capital Investment
- 494-80-0352 National Infrastructure Investments
- 494-80-1120 Transit ADA Paratransit Service Funding for the Regional Transportation Authority
- 494-80-1124 Transit Additional State Assistance (SCIP I) for the Regional Transportation Authority
- 494-80-1125 Transit Additional Financial Assistance (SCIP II) for the RTA
- 494-80-1126 Transit Reduced Fare Reimbursement for the Regional Transportation Authority
- 494-80-1127 Transit Public Transportation Fund for the Regional Transportation Authority
- 494-80-1128 Transit IL First Funding for Northeastern Illinois
- 494-80-1129 Transit IL First Funding for Statewide Illinois #2
- 494-80-1130 Transit IL First Funding for Statewide Illinois #1
- 494-80-1131 Transit Jump Start for the Regional Transportation Authority
- 494-80-1132 Transit Jumpstart for Downstate Illinois
- 494-80-1133 Transit Illinois Jobs Now for the Regional Transportation Authority
- 494-80-1134 Transit Illinois Jobs Now for Downstate Illinois
- 494-80-1135 Transit 5308 FFY11 Clean Fuels II
- 494-80-1139 Transit 5339 Bus & Bus Facilities Formula - Non-Urbanized/Rural
- 494-80-1141 Transit Downstate Operating Assistance Program
- 494-80-1284 Transit Downstate Transit Improvement Fund Program
- 494-80-1290 Transit 5339 Bus & Bus Facilities Formula - Small Urbanized
- 494-80-1597 State Rail Grant Program
- 494-80-2185 Regional Transportation Authority - CTA Green Line Damen Station Improvements
- 494-80-2186 Regional Transportation Authority – Metra – 59th Street Station Improvements
- 494-80-2187 Regional Transportation Authority (RTA) Capital Improvement Fund
- 494-80-2189 Regional Transportation Authority – Metra Auburn Park Station Construction
- 494-80-2190 Downstate Mass Transportation Capital Improvement Fund (CIF)
- 494-80-2191 Regional Transportation Authority – Metra - Kendall County Rail Extension
- 494-80-2192 Regional Transportation Authority - CTA Blue Line O'Hare Branch Improvements
- 494-80-2193 Regional Transportation Authority - CTA Green Line-Cottage Grove Station

- 494-80-2194 St. Clair County - Metro-Link Extension - Scott AFB to MidAmerica Airport
- 494-80-2195 Regional Transportation Authority – CTA Tactical Traction Power for the Blue Line
- 494-80-2196 Regional Transportation Authority - Pace Harvey Transportation Center Improv.
- 494-80-2197 Multi-Modal Transportation (MMT) Bond Fund for Downstate Public Transportation
- 494-80-2358 Multi-Modal Transportation (MMT) Bond Fund for RTA – Pace Capital Upgrades
- 494-80-2410 Coronavirus Aid, Relief, & Economic Security Act - Transit Formula Grants for Rural
- 494-80-2428 Multi-Modal Transportation (MMT) Bond Fund for the Regional Transportation (RTA)
- 494-80-2464 Transit 5311 Consolidated Vehicle Procurement
- 494-80-2885 Regional Transportation Authority (Metra) Chicago State University Station