

**Instructions:** Instructions for agencies are in **red**. **Delete all instructions** before issuing.

# EXHIBIT F: REQUIRED NONPROFIT GRANTEE DOCUMENTS, AS APPLICABLE

This form is relevant for grants of $50,000 or more for potential grantees that are nonprofit organizations receiving a grant through a competitive, legislatively named, or single source process. As part of the preaward risk assessment, agencies must review the potential grantee's most recent Form 990 or Form 990-EZ filed with the Internal Revenue Service. If the potential grantee has not been in existence long enough or is not required to file Form 990 or Form 990-EZ, the potential grantee must demonstrate to the agency's satisfaction that the potential grantee is exempt and must instead submit the potential grantee's most recent board-reviewed financial statements and documentation of internal controls or, if there is no such board, by the applicant's managing group.

## **INSTRUCTIONS: Please answer the following questions and provide the requested information**

1. **Were you required to submit a 990 or a form 990-EZ for your organization’s last fiscal year?**

Yes

No

1. **If you are exempt from filing or your organization has been in business for less than one year, please describe the internal controls you have over business expenditures and outcomes of the grant funds, if awarded.** Examples of internal controls include, but are not limited to: [agency should modify this list as needed in order to give examples to grantee of internal controls they should have in place for the grant requirements] documented policies and procedures; segregation of duties such as having different staff who enter receivables versus those who post payments; using a payroll system; requiring usernames and passwords, along with appropriate levels of access to systems; supervisor review and approval of payments and timecards; and other internal controls to ensure compliance with laws and regulations and safeguard use of grant funds.

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1. **Are you a charitable organization that made over $750,000 in your last fiscal year and were required to have an audited financial statement per MS 309.53?**

Yes

No

**Nonprofit grant applicants may be required to submit the following documents, as applicable to the organization and as required by Minnesota Statutes 16B.981 Subd. 2 (2) and Subd. 2 (5) as part of the pre-award risk assessment:**

* Most recent 990 or Form 990-EZ filed with the IRS
* Most recent audit as required, under Section 309.53, Subdivision 3
* If not in existence long enough to file Form 990, Form 990 EZ or most recent audit, the nonprofit grant applicant must submit the most recent set of board-reviewed (or managing group if applicable) financial statements.
* If not required to submit any 990 forms per IRS determination, the nonprofit grant applicant must provide a copy of the IRS determination letter.