

Lake Stevens School District
MICRO-PURCHASE SELF-CERTIFICATION
September 1, 2022 through August 31, 2023

Background

Effective November 12, 2020, the Uniform Grant Guidance allows non-federal entities to self-certify that they are low risk and use higher micro-purchase thresholds 2 Code of Federal Regulations (CFR) §200.320(a)(1). In order to use the higher threshold, the school district must either:

1. Qualify as a low-risk auditee for the most recent audit, **OR**
2. Perform an annual internal institutional risk assessment to identify, mitigate, and manage financial risks.

School districts that qualify to self-certify may go up to \$50,000 for services and books and \$40,000 for other purchases of furniture, equipment, or supplies (CFR §200.320).

Certification

- Based on confirmation from the State Auditor's Office, I certify the Lake Stevens School District qualifies as a low-risk auditee under Code of Federal Regulations (CFR) 200.520.

OR

- Based on discussions with our Business Manager, a review of our internal control system documentation and a review of completed self-assessments for our major financial processes, I certify the Lake Stevens School District has performed an annual internal institutional risk assessment to identify, mitigate, and manage financial risks.

Teresa Main
Assistant Superintendent of Business & Operations

Date