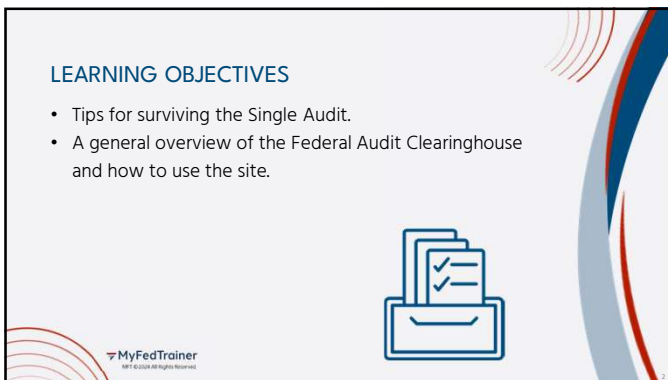




1



2



3



SURVIVING THE SINGLE AUDIT

Single Audit Act audits have both financial and programmatic components

- Internal controls apply to both
- Threshold for Single Audit Act audit-Aggregate expenditures more than \$1,000,000 in federal funds
- Reported in Federal Audit Clearinghouse (FAC) at: <https://fac.gov>

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SINGLE AUDIT VS. PROGRAM AUDIT

What is the difference between a single audit and a program audit?

A single audit is a comprehensive audit to ensure that the organization is managing federal funds appropriately, in compliance with laws, regulations, and award terms. A program audit focuses on an individual federal program including program objectives and compliance with award terms and conditions. The Uniform Guidance Audit Requirements can be found in 2 CFR 200 Subpart F.

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IMPORTANT CONSIDERATIONS

How do you start preparing for single audits before they begin?

- Keep relevant award documentation in a shared electronic folder that is continuously updated
- Communicate with staff involved in the award administration
- Work with awarding agency with any questions or technical assistance support

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SCHEDULE OF FEDERAL AWARDS (SEFA) REPORTING

Both federal funds you receive directly from a federal agency and those you receive from a pass-through entity are reported on the Schedule of Expenditures of Federal Awards (SEFA). The pass-through agency will report their amount of pass-through expenditures and the receiving agency will report the funding they receive as a sub-award. The Uniform Guidance on SEFA reporting can be found in Subpart F Audit Requirements.

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7

PASS-THROUGH RESPONSIBILITIES

Revised 2 CFR 200.332 Requirements for pass-through entities (PTE) responsible for addressing only a subrecipient's audit finding that are specifically related to their subaward.

PTE Responsibilities:

- Issuing a management decision for audit findings pertaining only to the federal award provided to the subrecipient from the PTE
- PTE is responsible for resolving audit findings specifically related to the subaward and not responsible for resolving cross-cutting findings

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THREE STEPS FOR AVOIDING DEFICIENCIES

- ✓ Review Past Deficiencies
- ✓ Assess Greatest Threats for Findings
- ✓ Build Strong Internal Controls Climate

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ASSESSING GREATEST THREATS FOR FINDINGS

- What findings have already been identified?
- Did corrective actions implemented solve the root cause of the deficiencies?
- What did you find after follow up?
- What new areas of concern have surfaced and need to be addressed?

ADDRESSING GREATEST THREATS FOR FINDINGS


- Highlight the areas that need to be addressed prior to your single audit
- Assign responsibility for corrective actions
- Minimize risk and keep grant funds flowing

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POTENTIAL AREAS OF HIGH RISK

	Description		Description
A	Activities Allowed or Disallowed	H	Period of performance
B	Allowable costs/cost principles	I	Procurement/Suspension & debarment
C	Cash management	J	Program income
D	Davis-Bacon Act (construction awards)	K	Real property acquisition and relocation assistance
E	Eligibility	L	Reporting
F	Equipment/real property management	N	Subrecipient monitoring
G	Cost share, level of effort, earmarking	O	Special Tests and provisions

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11

9 TIPS

Establish and maintain

Comply

Take

Protect

Procure


Establish and maintain the control environment.

Comply with terms and conditions of awards, statutes, regulations.

Take immediate corrective action steps for identified noncompliance and audit findings.

Protect Personally Identifiable Information (PII).

Procure auditor according to compliant procurement policies and procedures (auditor may not prepare indirect cost rate proposal).

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12

9 TIPS

- Prepare** Prepare the Schedule of Expenditures of Federal Awards (SEFA) and schedule of prior findings.
- Provide** Provide auditor access to records.
- Monitor** Monitor the audit contract as with any other contractor.
- Prepare and Submit** Prepare auditee sections of data collection form (SF-SAC), upload the report to the Federal Audit Clearinghouse (FAC).

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AUDIT INFO BY PROGRAM

Where can I go to find information about what the single audit will require for my particular grant program?

OMB has created a document to help all single auditees gather information on the "playbook" so there are no gotcha moments when undergoing a single audit. Each program's auditing requirements can be found in the Compliance Supplement which is a searchable online document that is updated on an annual basis. Each program is organized by agency.

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14

THE COMPLIANCE SUPPLEMENT

- Check out the Agency Program Requirements in Part 4
- What are the special requirements for EPA grants beyond the Uniform Guidance in 2 CFR Part 200?

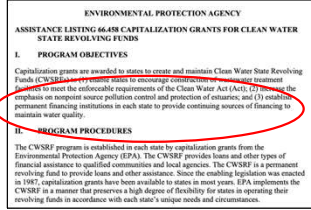
1. Reporting	1-2-1
2. Management Monitoring	2-2-1
3. Policy, Plans and Procedures	3-2-1
PART 4 - AGENCY PROGRAM REQUIREMENTS	4-1
4.1. United States Department of Agriculture (USDA)	4-1-101
4.2. President John F. Kennedy Library and Foundation (JFKL)	4-1-102
4.3. President John F. Kennedy Library and Foundation (JFKL)	4-1-103
4.4. President John F. Kennedy Library and Foundation (JFKL)	4-1-104
4.5. President John F. Kennedy Library and Foundation (JFKL)	4-1-105
4.6. President John F. Kennedy Library and Foundation (JFKL)	4-1-106
4.7. President John F. Kennedy Library and Foundation (JFKL)	4-1-107
4.8. President John F. Kennedy Library and Foundation (JFKL)	4-1-108
4.9. President John F. Kennedy Library and Foundation (JFKL)	4-1-109
4.10. President John F. Kennedy Library and Foundation (JFKL)	4-1-110
4.11. President John F. Kennedy Library and Foundation (JFKL)	4-1-111
4.12. President John F. Kennedy Library and Foundation (JFKL)	4-1-112
4.13. President John F. Kennedy Library and Foundation (JFKL)	4-1-113
4.14. President John F. Kennedy Library and Foundation (JFKL)	4-1-114
4.15. President John F. Kennedy Library and Foundation (JFKL)	4-1-115
4.16. President John F. Kennedy Library and Foundation (JFKL)	4-1-116
4.17. President John F. Kennedy Library and Foundation (JFKL)	4-1-117
4.18. President John F. Kennedy Library and Foundation (JFKL)	4-1-118
4.19. President John F. Kennedy Library and Foundation (JFKL)	4-1-119
4.20. President John F. Kennedy Library and Foundation (JFKL)	4-1-120
4.21. President John F. Kennedy Library and Foundation (JFKL)	4-1-121
4.22. President John F. Kennedy Library and Foundation (JFKL)	4-1-122
4.23. President John F. Kennedy Library and Foundation (JFKL)	4-1-123
4.24. President John F. Kennedy Library and Foundation (JFKL)	4-1-124
4.25. President John F. Kennedy Library and Foundation (JFKL)	4-1-125
4.26. President John F. Kennedy Library and Foundation (JFKL)	4-1-126
4.27. President John F. Kennedy Library and Foundation (JFKL)	4-1-127
4.28. President John F. Kennedy Library and Foundation (JFKL)	4-1-128
4.29. President John F. Kennedy Library and Foundation (JFKL)	4-1-129
4.30. President John F. Kennedy Library and Foundation (JFKL)	4-1-130
4.31. President John F. Kennedy Library and Foundation (JFKL)	4-1-131
4.32. President John F. Kennedy Library and Foundation (JFKL)	4-1-132
4.33. President John F. Kennedy Library and Foundation (JFKL)	4-1-133
4.34. President John F. Kennedy Library and Foundation (JFKL)	4-1-134
4.35. President John F. Kennedy Library and Foundation (JFKL)	4-1-135
4.36. President John F. Kennedy Library and Foundation (JFKL)	4-1-136
4.37. President John F. Kennedy Library and Foundation (JFKL)	4-1-137
4.38. President John F. Kennedy Library and Foundation (JFKL)	4-1-138
4.39. President John F. Kennedy Library and Foundation (JFKL)	4-1-139
4.40. President John F. Kennedy Library and Foundation (JFKL)	4-1-140
4.41. President John F. Kennedy Library and Foundation (JFKL)	4-1-141
4.42. President John F. Kennedy Library and Foundation (JFKL)	4-1-142
4.43. President John F. Kennedy Library and Foundation (JFKL)	4-1-143
4.44. President John F. Kennedy Library and Foundation (JFKL)	4-1-144
4.45. President John F. Kennedy Library and Foundation (JFKL)	4-1-145
4.46. President John F. Kennedy Library and Foundation (JFKL)	4-1-146
4.47. President John F. Kennedy Library and Foundation (JFKL)	4-1-147
4.48. President John F. Kennedy Library and Foundation (JFKL)	4-1-148
4.49. President John F. Kennedy Library and Foundation (JFKL)	4-1-149
4.50. President John F. Kennedy Library and Foundation (JFKL)	4-1-150
4.51. President John F. Kennedy Library and Foundation (JFKL)	4-1-151
4.52. President John F. Kennedy Library and Foundation (JFKL)	4-1-152
4.53. President John F. Kennedy Library and Foundation (JFKL)	4-1-153
4.54. President John F. Kennedy Library and Foundation (JFKL)	4-1-154
4.55. President John F. Kennedy Library and Foundation (JFKL)	4-1-155
4.56. President John F. Kennedy Library and Foundation (JFKL)	4-1-156
4.57. President John F. Kennedy Library and Foundation (JFKL)	4-1-157
4.58. President John F. Kennedy Library and Foundation (JFKL)	4-1-158
4.59. President John F. Kennedy Library and Foundation (JFKL)	4-1-159
4.60. President John F. Kennedy Library and Foundation (JFKL)	4-1-160
4.61. President John F. Kennedy Library and Foundation (JFKL)	4-1-161
4.62. President John F. Kennedy Library and Foundation (JFKL)	4-1-162
4.63. President John F. Kennedy Library and Foundation (JFKL)	4-1-163
4.64. President John F. Kennedy Library and Foundation (JFKL)	4-1-164
4.65. President John F. Kennedy Library and Foundation (JFKL)	4-1-165
4.66. President John F. Kennedy Library and Foundation (JFKL)	4-1-166
4.67. President John F. Kennedy Library and Foundation (JFKL)	4-1-167
4.68. President John F. Kennedy Library and Foundation (JFKL)	4-1-168
4.69. President John F. Kennedy Library and Foundation (JFKL)	4-1-169
4.70. President John F. Kennedy Library and Foundation (JFKL)	4-1-170
4.71. President John F. Kennedy Library and Foundation (JFKL)	4-1-171
4.72. President John F. Kennedy Library and Foundation (JFKL)	4-1-172
4.73. President John F. Kennedy Library and Foundation (JFKL)	4-1-173
4.74. President John F. Kennedy Library and Foundation (JFKL)	4-1-174
4.75. President John F. Kennedy Library and Foundation (JFKL)	4-1-175
4.76. President John F. Kennedy Library and Foundation (JFKL)	4-1-176
4.77. President John F. Kennedy Library and Foundation (JFKL)	4-1-177
4.78. President John F. Kennedy Library and Foundation (JFKL)	4-1-178
4.79. President John F. Kennedy Library and Foundation (JFKL)	4-1-179
4.80. President John F. Kennedy Library and Foundation (JFKL)	4-1-180
4.81. President John F. Kennedy Library and Foundation (JFKL)	4-1-181
4.82. President John F. Kennedy Library and Foundation (JFKL)	4-1-182
4.83. President John F. Kennedy Library and Foundation (JFKL)	4-1-183
4.84. President John F. Kennedy Library and Foundation (JFKL)	4-1-184
4.85. President John F. Kennedy Library and Foundation (JFKL)	4-1-185
4.86. President John F. Kennedy Library and Foundation (JFKL)	4-1-186
4.87. President John F. Kennedy Library and Foundation (JFKL)	4-1-187
4.88. President John F. Kennedy Library and Foundation (JFKL)	4-1-188
4.89. President John F. Kennedy Library and Foundation (JFKL)	4-1-189
4.90. President John F. Kennedy Library and Foundation (JFKL)	4-1-190
4.91. President John F. Kennedy Library and Foundation (JFKL)	4-1-191
4.92. President John F. Kennedy Library and Foundation (JFKL)	4-1-192
4.93. President John F. Kennedy Library and Foundation (JFKL)	4-1-193
4.94. President John F. Kennedy Library and Foundation (JFKL)	4-1-194
4.95. President John F. Kennedy Library and Foundation (JFKL)	4-1-195
4.96. President John F. Kennedy Library and Foundation (JFKL)	4-1-196
4.97. President John F. Kennedy Library and Foundation (JFKL)	4-1-197
4.98. President John F. Kennedy Library and Foundation (JFKL)	4-1-198
4.99. President John F. Kennedy Library and Foundation (JFKL)	4-1-199
4.100. President John F. Kennedy Library and Foundation (JFKL)	4-1-200

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15

THE COMPLIANCE SUPPLEMENT

- Look up the program procedures



16

THE COMPLIANCE SUPPLEMENT

- What things will they be checking on?
- Looks like "Yes" on cash management and "No" on eligibility

II. COMPLIANCE REQUIREMENTS

In developing the audit procedures to test compliance with the requirements for this federal program, the auditor must determine, from the following summary table included in Part 2, "Matrix of Compliance Requirements", which of the 12 types of compliance requirements apply, and then determine which of the applicable requirements is likely to have a direct and material effect on the federal program at the auditee. For each such requirement, the auditor must use Part 1 to obtain the audit procedures that address each compliance requirement other than Special Tests and Provisions and this program supplement which includes audit procedures to perform the audit.

Compliance Requirements											
Requirement	1	2	3	4	5	6	7	8	9	10	11
1. Eligibility	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
2. Cash Management	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Financial Management	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Environmental Review	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
5. Nonpoint Source	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
6. Pollution Prevention	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
7. Public Access	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
8. Recreation	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
9. Sedimentation	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
10. Shoreland	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
11. Wetlands	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
12. Other	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

17

THE COMPLIANCE SUPPLEMENT

- Check out the Compliance Requirements and
- Suggested Audit Procedures

N. Special Tests and Provisions

1. Environmental Review Requirements

Compliance Requirement - Beginning October 1, 2014, the State must conduct reviews of the potential environmental impacts of all treatment works projects receiving assistance from the CWSRF, including nonpoint source pollution control and water pollution projects that are also treatment works projects (EPA CWA section 316(d)(2) and 319(b)(2)(A)(Pub. L. No. 115-271).

Audit Objective - Determine whether the State is performing environmental reviews.

Suggested Audit Procedures

- Inquire of CWSRF management about the environmental review procedures in place.
- Select a sample of projects that began during the year to ascertain that the decision was reached prior to the project proceeding and was applied to the final environmental review process.

2. Bonding Commitments

Compliance Requirement - A "bonding commitment" is a legal obligation by a State to a local recipient that defines the terms for assistance under the CWSRF. Bonding commitments must equal at least 100 percent of available capitalization grant payments received one year earlier. Bonding commitments requirements are intended to help ensure that the State utilizes grant funds in a timely manner. EPA may withhold

18

THE COMPLIANCE SUPPLEMENT

- Communicate requirements for environmental review
- Train staff on environmental review procedure

N. Special Tests and Provisions

1. Environmental Review Requirements

Compliance Requirement – Beginning October 1, 2014, the State must conduct reviews of the potential environmental impacts of all treatment works projects receiving assistance from the CWSRF, including wastewater source pollution control and sanitary sewer overflow reduction projects that are due treatment works projects (MFCR, section 15.3.10 and the WREDA (Pub. L. No. 113-121).

Audit Objective – Determine whether the State is performing environmental reviews before construction.

Suggested Audit Procedures

- Inspect CWSRF management about the environmental review procedures in place.
- Select a sample of projects that began during the year to ascertain that the decisions were rendered prior to the project proceeding and were approved in the State environmental review process.

2. Binding Commitments

Compliance Requirement – A “binding commitment” is a legal obligation by a State to a local recipient that defines the terms for assistance under the CWSRF. Cumulative binding commitments must equal at least 120 percent of cumulative capitalization grant payments received any year ending. Binding commitments requirements are intended to help ensure that the State utilizes grant funds in a timely manner. EPA may withhold

19

THE COMPLIANCE SUPPLEMENT

- Document environmental review procedures
- Monitor decision dates and compare to project start date

N. Special Tests and Provisions

1. Environmental Review Requirements

Compliance Requirement – Beginning October 1, 2014, the State must conduct reviews of the potential environmental impacts of all treatment works projects receiving assistance from the CWSRF, including wastewater source pollution control and sanitary sewer overflow reduction projects that are due treatment works projects (MFCR, section 15.3.10 and the WREDA (Pub. L. No. 113-121).

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20

RECTIFYING AUDIT FINDINGS

What is the process for rectifying auditing findings? Does this mean I will be considered a high-risk grantee?

Per 200.511, The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings. The auditee must also prepare a corrective action plan for current year audit findings.

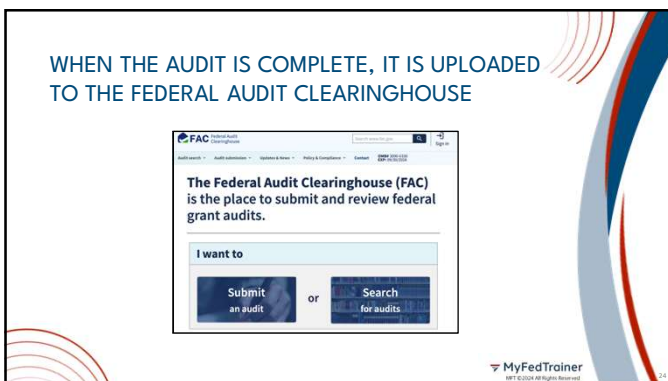
21



22



23



24

AUDITS ARE SEARCHABLE IN THE FAC

The screenshot shows the FAC search interface. On the left, there are filters for Audit Year, UEI or EIN, Name (Entity, Auditee, or Auditor), FAC acceptance date, State, Fiscal year end month, Entity type, and Report ID. On the right, there is a 'Search criteria' section with a 'Search' button. The main content area displays 'Search single audit reports' with a 'Reset Search' button and a 'View' button.

25

SEARCH BY NAME OR UEI AND TIMEFRAME

The screenshot shows the FAC search interface with search results. The filters on the left are set to 'All years' and 'UEI or EIN'. The search results table shows the following data:

Name	UEI or EIN	Acc Date	AP	View	PDF
Heartland Alliance for Human Needs & Human Rights	YVTKZ4QSG174	Aug 12, 2024	2023	View	PDF
48 of 48 entities accepted 100% inspection	YVTKZ4QSG174	April 16, 2023	2022	View	PDF

A red circle highlights the 'View' and 'PDF' buttons for the first result. A red arrow points to the 'View' button with the label 'View'.

26

VIEW REPORTS

The screenshot shows the 'Single audit summary' for Heartland Alliance for Human Needs & Human Rights. The summary includes the following information:

- Heartland Alliance for Human Needs & Human Rights
- UEI: YVTKZ4QSG174
- Report ID: YVTKZ4QSG174
- FAC acceptance date: Aug 12, 2024
- Fiscal Year: July 1, 2022 to June 30, 2023

Below the summary, there are two buttons: 'SF-SAC' and 'Single audit report'. A red circle highlights both buttons. A red arrow points to the 'Single audit report' button with the label 'Single audit report'. Another red arrow points to the 'SF-SAC' button with the label 'Excel Summary'.

27

AUDIT REPORTS

References the code for the finding type

References whether material weakness or significant deficiency

For summary report, go to Findings Tab

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28

FINDINGS CODES

The codes give you the "roadmap" of common audit findings

Code	Description	Code	Description
A	Activities Allowed or Disallowed	H	Period of performance
B	Allowable costs/cost principles	I	Procurement/Suspension & debarment
C	Cash management	J	Program income
D	Davis-Bacon Act (Construction awards)	K	Real property acquisition and relocation assistance
E	Eligibility	L	Reporting
F	Equipment/real property management	N	Sub-recipient monitoring
G	Matching, level of effort, earmarking	O	Special tests and provisions

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29

AUDIT REPORTS

- You can also download the audit report as a PDF
- Finding details are near the end of the report

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30



CLEAN AUDITS BUILD TRUST

- Avoiding audit findings is essential because once trust is broken, it is expensive and time-consuming to restore!
- Clean audits build trust with funders, donors, and the public through transparency and accountability.

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31

SESSION REVIEW

- Audits of grant recipients assure financial statements, internal controls, compliance with terms, regulations and laws.
- The federal audit clearinghouse is the publicly available database for single audit act audits.

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32
