



WEST VIRGINIA STATE AUDITOR
CHIEF INSPECTOR DIVISION



What is a Single Audit?

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Deputy State Auditor


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 **What is a Single Audit?**

Single Audits

- A single audit is an audit that includes specific requirements of federal awards to ensure federal funds are expended properly.
- Required by the Single Audit Act of 1984, as amended in 1996.
- A cost-effective alternative conducted in lieu of multiple audits of individual programs.

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 **What is a Single Audit?**

Uniform Guidance

- OMB – Office of Management and Budget
- Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly referred to as Uniform Guidance)
- Uniform Guidance replaced Circular A-133 and established the threshold at \$750,000

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SEFA – Schedule of Expenditures of Federal Awards

CFDA Number and Program Title

- A CFDA number is a number assigned to a federal program in the Catalog of Federal Domestic Assistance.
- Each CFDA number has a program title associated with it.
- XX.XXX (e.g.: 14.228 or 16.575)
- So how do I find the CFDA number or CFDA program title for my federal award?

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SEFA – Schedule of Expenditures of Federal Awards

SAM.gov

- SAM – System for Award Management
- SAM.gov is an official U.S. Government website that can be used to search the assistance listings for CFDA numbers or program names.
- This website also provides information on the federal agency that administers each program.

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SEFA – Schedule of Expenditures of Federal Awards

Pass-through vs. Direct

- A pass-through entity is a non-federal entity that provides a subaward to a subrecipient to carry out part of a federal award or federal program.
- A direct grant is an award received by the non-federal entity directly from the federal agency or government.
- For awards passed-through another entity to you, include the name of the pass-through entity and the pass-through ID number.

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SEFA – Schedule of Expenditures of Federal Awards

Total Federal EXPENDITURES

- The SEFA includes funds when they are expended.
- Can be prepared on different basis of accounting.
 - modified accrual basis
 - cash basis
- Identify basis in the Notes to the SEFA.

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Single Audit Reporting Package

Corrective Action Plan

- Must include:
 - ✓ Audit finding number
 - ✓ Title of the audit finding
 - ✓ Contact person
 - ✓ Anticipated completion date for corrective action
 - ✓ Corrective action planned to be taken

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Single Audit Reporting Package

Summary Schedule of Prior Audit Findings

- Must include:
 - ✓ Prior year finding number
 - ✓ First fiscal year the finding was cited
 - ✓ Title of finding
 - ✓ Status of finding
 - ✓ If necessary, corrective action to be taken

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Submission of a Single Audit

Federal Audit Clearinghouse

- Single audits must be certified and submitted, along with the Data Collection Form, to the Federal Audit Clearinghouse to be considered complete.
- DUNS number is a 9-digit number established by Dun & Bradstreet, Inc. (D&B) as a unique identifier for entities to apply for, receive, and report on federal awards.
 - You can get your DUNS number by contacting D&B at 866-705-5711 or on the web at fedgov.dnb.com/webform.

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Submission of a Single Audit

Deadline

- Single audits are required to be certified and submitted to the Federal Audit Clearinghouse by 9-months after the fiscal year end (i.e., March 31st).
- The OMB issued Memo 21-20 on March 19, 2021, granting up to a 6-month extension beyond the normal due date for submission.
 - No application
 - No penalty
 - Should maintain documentation

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Code of Federal Regulations - CFR

Subpart F – Audit Requirements

- Auditee Responsibilities include (2 CFR 200.508):
 - Procure a single audit and ensure it is properly performed and submitted when due.
 - Prepare appropriate financial statements, **including the SEFA**.
 - Take corrective action on audit findings.
 - Prepare the Summary Schedule of Prior Audit Findings and a Corrective Action Plan, if applicable.
 - Provide the auditor with appropriate access.

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Code of Federal Regulations - CFR

Subpart F – Audit Requirements

- Also included:
 - 200.511(b) – Summary Schedule of Prior Audit Findings
 - 200.511(c) – Corrective Action Plan
 - 200.512(b) – Data Collection
 - 200.512(c) – Reporting Package
- Report Retention Requirements – 3 years from the date of submission to the FAC.

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Identifying Single Audits

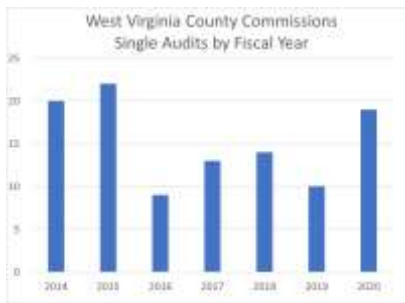
SEFA

- Gather information from multiple sources.
 - OASIS
 - Many State Agencies
 - Inquiries to the Local Governments
- Compile data acknowledging inherent limitations.
 - Some sources are revenue driven
 - Do not include direct funding

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Single Audits



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What is a Single Audit? Q&A

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