

AGENCY 2023 Audit Programs

June 30, 2023

STATEWIDE SINGLE AUDIT

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
<p>A. The following information should be compiled and submitted to the Statewide Single Audit In-charge upon completion of the audit. (Submit any changes pending Manager review)</p> <ol style="list-style-type: none"> 1. Schedule of Expenditures of Federal Awards. <ol style="list-style-type: none"> a. Ensure the Assistance Listing numbers and titles are accurate and match the Assistance Listing on sam.gov. . b. Any program with Coronavirus Relief Funds (COVID-19) must be listed separately and include the prefix "COVID-19" in the federal grant program name and distinguish from non-COVID-19 subawards. c. Indicate direct and indirect. If the amounts are indirect, identify the Agency from which the funds are received. d. Document the total amount of expenditures provided to subrecipients. e. Indicate on SEFA whether or not the Agency elected to use the 10% de minimis indirect cost rate. 2. Audit Strategy, Audit Risk/Risk Assessment, Determination of Major Programs, Single Audit Risk Assessment (2001's) and Single Audit – Final Risk Assessment (2003's). 3. Opinion, Disclosures & Other Report Information (2017's). 4. A reconciliation between the federal expenditures on each Agency's Schedule of Expenditures of Federal Awards and the federal support shown on its audited working trial balances. Indicate indirect federal funds recorded as transfers on the WTB. 5. Copies of analytical procedures performed for the Schedule of Expenditures of Federal Awards and an explanation for changes greater than \$1,000,000. 6. Misstatements (known or projected) affecting federal programs (only those affecting the schedule should be included). These should be shown by CFDA number on the "Audit Difference Evaluation Form." Indicate those which are material weaknesses. 7. Findings and questioned costs, comments, responses and conclusions. 					

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