

AGENCY 2023 Audit Programs

June 30, 2023

SINGLE AUDIT

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMAR KS
<p>Audit Objectives:</p> <p>A. Federal revenues and expenditures are valid and complete and, if applicable, indirect costs are allocated properly.</p> <p>B. Federal revenues and expenditures are properly presented in the financial statements.</p> <p>C. The Agency has complied with laws and regulations affecting the expenditure of grant funds.</p> <p>Note: Programmatic requirements are unique to each federal program and can be found in the laws, regulations, and provisions of contract and grant agreements pertaining to the program. For programs listed in the Compliance Supplement, the programmatic requirements can be found in Part 4. For those not covered in the Compliance Supplement, review Part 7 of the supplement.</p> <p>Please note that the Compliance Supplement has a large amount of explanations and descriptions included in the Compliance Requirement and Audit Objective sections, such as factors to consider when evaluating risk. If you do not understand an audit procedure, please review the Compliance Supplement.</p> <p>Note: The following audit program steps were developed utilizing Part 3.2 of the 2023 Compliance Supplement.</p> <p>Audit Procedures:</p> <p>A. Review applicable reference material:</p> <ol style="list-style-type: none"> 1. The Uniform Guidance. 2. CFR Part 200, Appendix X1 Compliance Supplement. 3. Compliance Audits (AU-C 935). 4. GAO Government Auditing Standards (the Yellow Book), 2018 revision. 5. AICPA Audit Guide, Audits of State and Local Governmental Units. 6. OMB Federal Assistance Listing . 7. Applicable sections of the Code of Federal Regulations. 					

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<p>8. U.S. Department of the Treasury, Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule. (https://home.treasury.gov/system/files/136/S_LFRP-Final-Rule-Overview.pdf)</p> <p>B. Obtain or prepare a Schedule of Expenditures of Federal Awards. If prepared by auditor, determine Independence will not be impaired. The schedule should include:</p> <ol style="list-style-type: none"> 1. Federal grantor or pass-through agency, if applicable. 2. Program name. 3. Assistance Listing number. 4. Grant number. 5. Program or award amount. 6. Program disbursements/expenditures (for cash awards) or the value of non-cash assistance (for non-cash awards). 7. All programs completed and/or terminated during the year and all programs open without monies being received or expended during the audit period. 8. 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. <p>C. Determine each program's name and Assistance Listing number reported in the Schedule of Expenditures of Federal Awards agrees with the Agency Program Index.</p> <p>D. Reconcile appropriate amounts on the Schedule of Expenditures of Federal Awards to amounts in the financial statements and to amounts in the accounting records and document accordingly.</p> <p>E. Using the cut-off amount in the Single Audit planning memo, review the Schedule of Expenditures of Federal Awards and identify the major programs. (Agency may have programs with expenditures of less than the cut-off amount but, when combined with the same programs in another agency, may be a major program.)</p>	A				
	A,B				

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F. Compare the Schedule of Expenditures of Federal Awards to the programs identified in the audit strategy and determine if there were any significant changes in program expenditures from the prior year that would affect the determination of major programs.					
G. For each major program, obtain the following information:	A				
1. Include the relevant Compliance Supplement pages for each major program.					
2. Grant agreement, application or pass-through agreement and any amendments.					
3. Pertinent correspondence, including budget and program modifications.					
4. Financial reports.					
5. Reference material for clarification of grant/program audit objectives and compliance requirements.					
6. Identification of subrecipients, if applicable.					
7. Basis of accounting.					
8. Contact person.					
9. Account codes used to account for program activities.					
10. Names and addresses of grantors (direct and indirect).					
H. Include copies of pertinent information relating to major programs in the permanent file.					
I. Search for unlisted federal programs not previously identified.	A				
J. Review prior year audit reports to determine the nature of previous findings and questioned costs. Document the status, which will be included in the Statewide Single Audit Report in a Summary Schedule of Prior Audit Findings.	C				
K. If applicable, send a letter of understanding to the cognizant agency.					
L. Compliance testing for major programs:	C				
1. Test compliance with applicable compliance requirements. (See following separate audit program sections.)					

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<p>2. Review Compliance Supplement for any special tests and provisions and perform appropriate procedures to ensure compliance.</p> <p>3. Report the following items in Part III of the Schedule of Findings and Questioned Costs in accordance with the Uniform Guidance (2 CFR 200.516):</p> <ul style="list-style-type: none"> a. Significant deficiencies and material weaknesses in internal control over major programs and significant instances of abuse relating to major programs. b. Material non-compliance with the provisions of laws, regulations, contracts or grant agreements related to a major program. c. Known or likely questioned costs which are greater than \$25,000 for a type of compliance requirement for a major program. (Should include information to provide proper perspective for judging the prevalence and consequences of the questioned costs) d. Known questioned costs, which are greater than \$25,000 for a type of compliance requirement for a federal program, which is not audited as a major program. (Note: except for audit follow-up, the auditor is not required to perform audit procedures for such federal programs) e. The circumstances concerning why the auditor's report on compliance for major programs is other than an unmodified opinion, unless such circumstances are otherwise reported as findings. f. Known or likely fraud affecting a federal award, unless such fraud is otherwise reported as a finding. g. Instances where the results of audit follow-up procedures disclosed that the summary schedule of prior audit findings prepared by the auditee materially misrepresents the status of any prior audit finding. <p>4. Report other findings to the Statewide Single Audit Incharge.</p>					