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From: Auditor of State's Center for Audit Excellence
 To: All IPA Firms
 Subject: USEPA SRF Programs (66.458 & 66.468) - FY 2017
 Date: March 26, 2018

Since FY 2010, Ohio EPA (OEPA) has determined yearly if they can implement the alternative single audit approach for the 66.458 & 66.468 programs (which are described further in each of these FACCRs). OEPA has notified us of their fiscal year 2017 single audit program determination for USEPA State Revolving Loan (SRF) Local Government Agency (LGA) recipients. OEPA determined that it can apply the alternative approach to FY 2017 for both 66.458 & 66.468.

Where total federal assistance expenditures exceed \$750,000, auditors should apply the following guidance:

- **CFDA 66.458 (Cleaning Water Revolving Fund)**
 - Only the **Northeast Ohio Regional Sewer District** must report the *selected* project expenditures for the Clean Water Program for FY2017.
 - As a reminder, auditors must continue to subject the selected fiscal year 2010-2016 LGAs/project to single audit for the remaining lives of those projects, where total Federal financial assistance expenditures exceed \$750,000.
 - **The projects highlighted below are no longer required to be reported as they have completed their disbursements.**

First FY Subject to Single Audit	LGA	Account ID	EPA ID	Loan Award Date
2010	Metropolitan Sewer District	5585	CS391525-0062	1/28/2010
		5586	CS391525-0063	1/28/2010
2010	Northeast Ohio Regional Sewer District	5596	CS391430-0094	1/28/2010
		5147	CS392859-01	6/15/2009
2011	City of Columbus	5671	CS390274-0132	6/24/2010
2012	City of Lorain	6166	CS390532-0017	4/26/2012
2012	City of Springfield	6242	CS390880-0009	7/26/2012
2013	Northeast Ohio Regional Sewer District	6597	CS391430-0116	10/13/2013
2013	City of Akron	6202	CS390095-0036	5/30/2013
		6473	CS390095-0078	5/30/2013

		6483	CS390095-0029	5/30/2013
		6510	CS390095-0057	8/29/2013
		6578	CS390095-0082	10/31/2013
		6579	CS390095-0097	10/31/2013
2014	City of Toledo	6839	CS390915-0110	11/19/2014
2014	City of Miamisburg	6874	CS390593-0034	12/17/2014
2015	City of Akron	7154	CS390095-0090	12/10/2015
2016	NONE.	See note above.		
2017	<u>Northeast Ohio Regional Sewer District</u>	<u>7780</u>	<u>CS391430-0130</u>	<u>8/30/2017</u>

- **CFDA #66.468 (DWRP) –**

- As a reminder, auditors must continue to subject the selected fiscal year **2013 & 2015 & 2016** LGAs/projects to single audit for the remaining lives of those projects, where total Federal financial assistance expenditures exceed \$750,000. (For **2014 & 2017** OEPA did not execute any loan agreements.)
- Also, as a reminder, for fiscal year 2011, OEPA was unable to apply the alternative single audit approach. As a result, all fiscal year 2011 LGAs were required to report the WSRLA program on their 2011 SEFAs, and subject it to single audit where the total Federal financial assistance expenditures exceeded \$750,000. (**Note: These 2011 projects also must continue reporting their expenditures for the life of these projects in the corresponding year the expenditures occur.**)

<i>First FY Subject to Single Audit *</i>	LGA	Account ID	EPA ID	Loan Award Date
2011	ALL	See note above.		
2013	City of Westerville	6478	FS390974-0004	6/27/2013
2014	NONE	See note above.		
2015	City of Toledo	6921	FS390915-0116	3/3/2015
		6920	FS390915-0117	3/3/2015
2015	City of Bucyrus	7039	FS390206-0004	7/10/2015
<u>2016</u>	City of Columbus	<u>7187</u>	<u>FS390274-0209</u>	<u>1/6/2016</u>
		<u>7188</u>	<u>FS390274-0195</u>	<u>1/6/2016</u>
		<u>7260</u>	<u>FS390274-0208</u>	<u>3/11/2016</u>
<u>2016</u>	<u>City of Oregon</u>	<u>7265</u>	<u>FS390721-0018</u>	<u>3/11/2016</u>
2017	NONE	See note above.		

Reminder: Even though entities receive these programs as loans from OEPA. OEPA receives this as grant from the federal government. Therefore, the local entities should NOT report these programs as loans on their SEFA.

Local governments not mentioned above do not need to report either of these programs on their 2017 SEFAs, or subject these programs to single audit.

The SEFA Completeness Guide (located in the Single Audit Practice Aids section of the Auditor of State's website <http://www.ohioauditor.gov/references/practiceaids.html>). Also, OEPA notifies the respective SRF LGA recipients of these determinations annually.

Additional information and further detail is available in the FACCRs. Please send questions to FACCR@ohioauditor.gov.