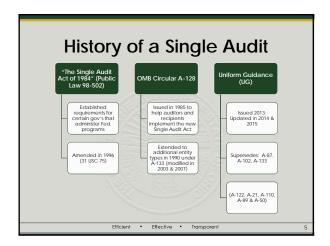
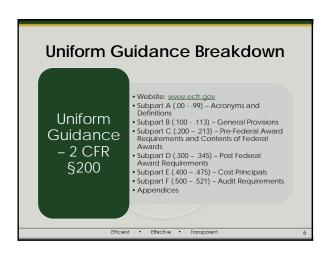


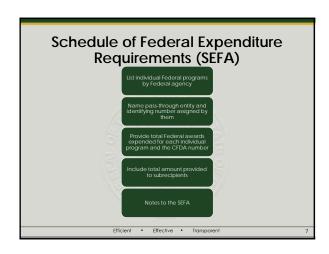
Agenda What is a single audit? When is a single audit needed? What are my responsibilities as an auditee? What are auditors looking for? How will this be reported? Helpful resources

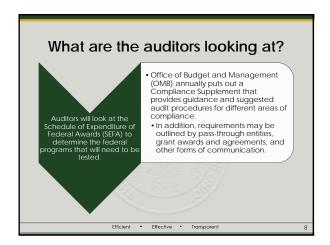
2 CFR 200.501(b)- Single audit. A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single audit conducted in accordance with §200.514 Scope of audit.

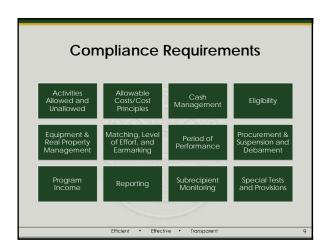


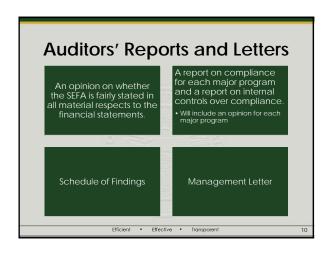


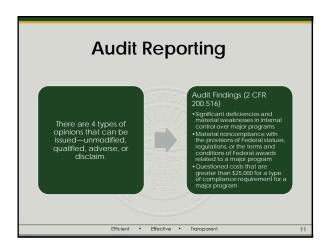


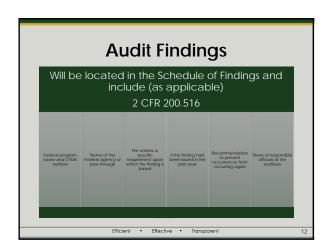












Corrective Action Plan 2 CFR 200.511

The auditee must prepare (in a document separate from the auditors' findings) a corrective action plan to address each audit finding.

- Must provide the names of the contact responsible for the action, the corrective action planned, and the anticipated completion date.
- The Correction Action Plan must be prepared on the auditees' letterhead.

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Schedule of Prior Year Audit Findings 2 CFR 200.511

Auditee is responsible for preparing the Schedule

- Must report the status of ALL findings included in the prior year's Schedule of Findings
- Fully Corrected
- Partially Corrected
- Not Corrected
- Must include the year in which the finding originally occurred

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Data Collection Form (DCF)

Both auditors and auditees are required to complete an online form that is submitted to the Federal Audit Clearinghouse

- Includes information related to the financial and single audit
- As part of the submission the complete audit report will be uploaded
- Auditees and auditors will be required to complete a certification regarding information in the submission that someone in the entity will be responsible for completing

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Resources • Uniform Guidance https://www.ecfr.gov/current/title-2 • UG FAQs https://www.cfo.gov/policies/uniform-guidance • OMB https://www.whitehouse.gov/omb/management/office-federal-financial-management

Resources • Federal Audit Clearinghouse

https://harvester.census.gov/facweb/Default.aspx

AICPA Government Audit Quality Center

 $\underline{https://www.aicpa.org/interestareas/governmental audit quality.html}$

AOS Website

http://www.ohioauditor.gov/references/practiceaids.html

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