

SUBRECIPIENT SINGLE AUDIT RESPONSIBILITIES

As required by 2 C.F.R. § 200.501(a), nonfederal entities expending \$1,000,000 or more in federal awards during the non-federal entity's fiscal year, are required to have a single or program-specific audit. The completed audit must be submitted to the [Federal Audit Clearinghouse](#), within 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit report period (2 C.F.R. § 512 (a)(1), Subpart F - Report Submission), whichever is earlier.

Entity (auditee) responsibilities under the Single Audit include:

- Arrange and prepare for Single Audit in accordance with §200.509
- Prepare Financial Statements
- Prepare Schedule of Expenditures of Federal Awards (SEFA)
- Provide auditor with access
- Debrief with auditor to ensure accuracy of findings
- Follow-up and take corrective action on findings
- Prepare summary schedule of prior audit findings
- Prepare corrective action plan if needed

Upon completion of the Single Audit, the following documents must be prepared by the non-federal entity and submitted to the [Federal Audit Clearinghouse](#):

- *Data Collection Form (Form SF-SAC)*
 - Summary of audit and audit findings
 - Lists federal programs audited
- *Reporting Package includes:*
 - All final reports
 - Recipient's financial statements
 - Schedule of Expenditures of Federal Awards (SEFA)
 - Schedule of Findings and Questioned Costs
 - Schedule of prior audit findings
 - Any pertinent supplemental information

