



Overview of Sampling and Single Audit Reporting Requirements

August 27, 2020

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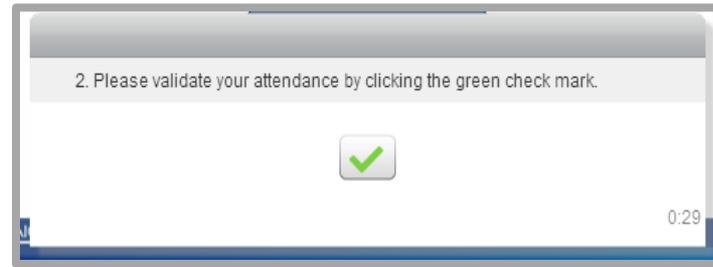
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Today's speakers



**Rachel Flanders,
CPA,
CliftonLarsonAllen**



**Erica Forhan,
CPA,
Moss Adams**

Single Audit Fundamentals – A Four Part Series

Part 1, What is a Single Audit? A Basic Background and Overview

Part 2, Major Program Determination

Part 3, Understanding and Testing Compliance Requirements and Internal Control over Compliance

Part 4, Overview of Sampling and Single Audit Reporting

What we will cover

Sampling concepts in a single audit

Evaluating results of testing

Single audit reporting requirements under *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards at 2 CFR 200* (UG or Uniform Guidance)

Single audit quality and best practices

Resources to facilitate a single audit

Terminology & abbreviations

CAP	Corrective Action Plan	IR	Inherent risk
CFDA	Catalog of Federal Domestic Assistance (now known as Assistance listings)	OMB	Office of Management and Budget
DCF	Data Collection Form	PTE	Pass-Through Entity
FAC	Federal Audit Clearinghouse	QCR	Quality Control Review
GAAS	Generally Accepted Auditing Standards	SEFA	Schedule of Expenditures of Federal Awards
GAGAS or Yellow Book	Generally Accepted <i>Government Auditing Standards</i>	SFQC	Schedule of Findings and Questioned Costs
GAQC	Governmental Audit Quality Center	SSPAF	Summary Schedule of Prior Audit Findings
GAS-SA Guide	AICPA Audit Guide, <i>Government Auditing Standards</i> and Single Audits	UG	Uniform Guidance

Sampling concepts in a single audit

Discussion – What is the best advice you would give beginners about sampling in a single audit?



Sampling concepts – statistical vs. nonstatistical

Auditor may choose between a statistical and a nonstatistical approach to audit sampling

Nonstatistical sampling used most often in a single audit

■ Tests of Controls

- Provide evidence about the effectiveness of the design, implementation, or operation of controls and policies in preventing or detecting material noncompliance.
- **Concern: Rates** of deviations from a prescribed control.

■ Tests of Compliance

- Provide evidence about an auditee's ability to adhere to the direct and material compliance requirements of its major programs.
- **Concern: Rates** and potential **magnitude** of noncompliance.

Sampling concepts - attribute vs. monetary sampling

Attribute sampling recommended for both tests of controls and tests of compliance

- Tests of Controls: Common to apply attribute sampling for tests of controls (yes/no)
- Tests of Compliance: Some populations involve monetary amounts, but focus is on evidence of compliance (yes/no)

Attribute sampling allows the auditor to:

- Project a sampling error to the sample population
- Establish best estimate of questioned costs

Set up your sample for success: determine audit objectives

Proper definition and documentation of the audit objective precedes sampling design and execution.

- Separate objectives for tests of control and compliance

Examples:

- A necessary control was performed effectively.
- An expenditure charged to a grant is allowable under the cost principles

Define population, consider completeness

Understand the characteristics of the population

- Remove individually important items
- Identify the sampling unit (eligibility files, expenditures, financial reports, cost transfers)
- Each transaction or instance of the control has an equal opportunity of being selected
- May be more than one type of transaction/control
 - Allowable costs—payroll vs. other than payroll

Define population, consider completeness

Properly identify the universe of transactions

- Remember: auditor's opinion is on the compliance requirements that could have a direct and material effect on EACH major program
 - Controls: Possible to test across major programs for controls
 - Compliance: Treat each major program as a separate population for compliance testing

Determine sample size – controls - suggested minimum sample sizes

Significance of Control and Inherent Risk (IR) of Compliance Requirement	Minimum Sample Size
	0 deviations expected
Very Significant and Higher IR	60
Very Significant and Limited IR Or Moderately Significant and Higher IR	40
Moderately Significant and Limited IR	25

Suggested minimum sample sizes for populations >250

Internal control over compliance

Tests of Controls Sampling Table Small Frequency/Population Controls

No Deviations Expected

Control Frequency	Sample Size
Quarterly (4)	2
Monthly (12)	2 – 4
Semimonthly (24)	3 – 8
Weekly (52)	5 – 9

Determine sample size – compliance – suggested minimum sample sizes

Suggested minimum sample sizes for populations > 250

Degree of Assurance Needed		
High	Moderate	Low
60	40	25

Dual purpose sample considerations

Common practice to utilize a single sample to achieve multiple audit objectives

- Internal control over compliance testing
- Compliance testing
- Financial statement balance testing



Exercise caution:

- Different characteristics are for different objectives
- If there are errors in internal control, the planned compliance sample may not be adequate

Evaluating sample results

ALL deviations/exceptions should be evaluated to:

- Understand the likely cause
- Determine if it should be reported

Justify “containment” of deviation/exception

- Additional audit work necessary to contain
- Documentation should explain why the deviation/exception is not expected to be representative of other deviations/exceptions in the broader population

Evaluating results of testing

Key definitions

Control deficiency - exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis.

- A deficiency in design exists when (a) a control necessary to meet the control objective is missing, or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met.
- A deficiency in operation exists when a properly designed control does not operate as designed or the person performing the control does not possess the necessary authority or competence to perform the control effectively

Key definitions

Significant deficiency in internal control over compliance - is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Material weakness in internal control over compliance - is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Key definitions

Audit Finding - deficiencies which the auditor is required by §200.516
Audit Findings to report in the SFQC

Questioned Costs - costs that are questioned by the auditor because
of an audit finding:

- which resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a federal award, including funds used to match federal funds
- where the costs, at the time of the audit, are not supported by adequate documentation
- where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances.

Evaluating results of tests of controls

Tests of internal control may identify deficiencies, considered audit findings

Need to understand deviation and consequences

Auditor should evaluate the severity of each deficiency to determine whether, individually or in combination, is a:

- Material weakness
- Significant deficiency

Determination of whether a control deficiency is a significant deficiency or material weakness for the purpose of reporting an audit finding is in relation to a type of compliance requirement for a major program

Evaluating results of tests of controls

Severity of a deficiency depends on:

- the magnitude of potential noncompliance resulting from the deficiency or deficiencies; and
- whether there is a reasonable possibility that the entity's controls will fail to prevent, or detect and correct, noncompliance with a type of compliance requirement

The significance of a deficiency in internal control over compliance depends on the potential for noncompliance, not on whether noncompliance actually has occurred.

The absence of identified noncompliance does not provide evidence that identified deficiencies in internal control over compliance are not significant deficiencies or material weaknesses.

Risk factors

Risk factors affect whether there is a reasonable possibility that a deficiency, or combination of deficiencies, will result in noncompliance with a type of compliance requirement of a federal program.

The factors include, but are not limited to:

- the nature of the type of compliance requirement involved.
- susceptibility of the program and related types of compliance requirements to fraud.
- subjectivity and complexity involved in meeting the compliance requirement and the extent of judgment required in determining noncompliance.
- interaction or relationship of the control with other controls.
- interaction among the deficiencies.
- possible future consequences of the deficiency.

Magnitude of potential noncompliance

Factors affecting the magnitude of potential noncompliance that could result from a deficiency or deficiencies in controls include, but are not limited to:

- program amounts or total of transactions exposed to the deficiency in relation to the type of compliance requirement;
- volume of activity related to the compliance requirement exposed to the deficiency in the current period or expected in future periods;
or
- adverse publicity or other qualitative factors.

Indicators of material weaknesses

Identification of fraud in the major program of any magnitude on the part of senior program management.

Identification by the auditor of material noncompliance in circumstances that indicate that the noncompliance would not have been detected by the entity's internal control

Ineffective oversight by management, or those charged with governance, over compliance with program requirements where the activity is subject to a type of compliance requirement

Evaluating the results of tests of compliance

Tests of compliance may disclose instances of noncompliance, considered audit findings.

May be of monetary nature and involve questioned costs.

Alternatively, may be nonmonetary and not result in questioned costs.

Both GAGAS and the UG specify how certain findings are to be reported.

Auditor needs to determine effect on compliance opinion, as well as the appropriate reporting of finding and any related questioned costs.

Evaluating the results of tests of compliance

The auditor should not assume that an instance of fraud or error is an isolated occurrence and, therefore, should consider how the detection of such noncompliance affects the assessed risks of material noncompliance.

Before the conclusion of the audit the auditor should:

- Evaluate whether audit risk of noncompliance has been reduced to an appropriately low level and whether the nature, timing, and extent of the audit procedures need to be reconsidered.
- Conclude whether sufficient appropriate audit evidence has been obtained to reduce to an appropriately low level the risks of material noncompliance with compliance requirements.

Evaluating the results of tests of compliance



Differing thresholds for evaluating noncompliance

Overall major program or cluster
Type of compliance requirement or audit objective from the *Compliance Supplement*
Financial statement materiality – to determine if GAGAS reporting needed



Results of evaluation will assist in how to report

Effect on opinion on compliance for each major program
Unmodified/qualified/adverse
SFQC



Instances of noncompliance detected by the auditor should also be considered for any related ineffectiveness of the related internal control

Evaluating the results of tests of compliance

For purposes of the compliance opinion, in determining whether the auditee complied with the direct and material compliance requirements in all material respects, the auditor may consider the following factors:

- Nature and frequency of noncompliance
- The adequacy of the entity's system for monitoring compliance
- Whether any identified noncompliance with the direct and material compliance requirements resulted in likely questioned costs that are material to the federal program

Other evaluation criteria

Materiality of noncompliance relative to the individual compliance requirement

Aggregate immaterial instances of noncompliance

Quantitative and qualitative factors

Whether noncompliance could be material in relation to the financial statements

Assessing materiality at the appropriate level is critical to the proper evaluation of findings

Questioned costs

In evaluating the effect of questioned costs on the compliance opinion, the auditor considers the best estimate of the total costs questioned for each major program (likely questioned costs), not just the questioned costs specifically identified (known questioned costs).

Likely questioned costs are developed by extrapolating from audit evidence obtained

- For example, projecting known questioned costs identified in an audit sample to the entire population from which the sample was drawn.

Known questioned costs may not be considered material, but the likely questioned costs are considered material

- The auditor should consider the noncompliance to be material (and report a finding) or may expand the scope of the audit and apply additional audit procedures to further establish the likely questioned costs

Findings of noncompliance that cannot be quantified

Consider the following scenario:

- PTE consistently fails to monitor the activities of its subrecipients as necessary to ensure subaward used for authorized purposes

Would likely be material in relation to the subrecipient monitoring compliance requirement

- Should be reported as an audit finding

Consider effect on compliance opinion for the major program

Consider whether significant deficiencies or material weaknesses exist

Example evaluation

During a test of compliance with activities allowed or unallowed, there was 1 missing invoice in a sample of 40 expenditures.

Do we have a finding?

If so, what is it?

Situation 1

Example evaluation

During a test of compliance for activities allowed or unallowed, it was noted that an expensive piece of equipment was charged to a major program when the grant agreement does not allow program funds to be spent on equipment.

Do we have an audit finding?

If so, what is it?

Situation 2

Example evaluation

During a test of compliance with subrecipient monitoring for a PTE, it was noted that of the 7 subrecipient drawdown requests selected for testing, 1 was not approved by the assigned individual.

Do we have an audit finding?

If so, what is it?

Situation 3

Example evaluation

During a test of compliance with eligibility, in a dual-purpose sample of 40 application forms (testing for both internal control and compliance):

- All application forms were approved by the director as required (key control)
- However, income eligibility was not documented on 4 forms

Is there an audit finding?

If so, what is it?

Situation 4

Reporting requirements of the single audit

What does GAGAS require to be reported?

GAGAS findings generally relate to the audit of the financial statements

- However, single audit-related audit findings could be required to be reported in the GAGAS reporting if material to the financial statements

Internal Control over Financial Reporting

- Material weaknesses and significant deficiencies
- Material noncompliance with provisions of laws, regulations, contracts, or grant agreements
- Instances of fraud that is material, either quantitatively or qualitatively

What does the UG require to be reported?

§200.516

Significant deficiencies and material weaknesses in internal control over major programs and significant instances of abuse

Material noncompliance with the provisions of Federal statutes, regulations, or the terms and conditions of Federal awards related to a major program

Known questioned costs that are greater than \$25,000 for a type of compliance requirement for a major program

Known questioned costs when likely questioned costs are greater than \$25,000 for a type of compliance requirement for a major program

What does the UG require to be reported?

§200.516

Known questioned costs that are greater than \$25,000 for a federal program which is not audited as a major program

Known or likely fraud affecting a federal award, unless otherwise reported in the SFQC

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

Report submission requirements

§200.512

The audit must be completed and the DCF and reporting package must be submitted to the FAC within the earlier of:

- 30 calendar days after receipt of the auditor's report(s),
- or nine months after the end of the audit period.

If the due date falls on a Saturday, Sunday, or federal holiday, the reporting package is due the next business day.

The auditee must electronically submit to the FAC the DCF and the reporting package

Reporting package - required components

- **Financial Statements and SEFA**
- **Auditor's Report on the Financial Statements**
- **Auditor's Reporting on the SEFA**
- **Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters (referred to as Yellow Book report)**

Blue = Auditee Requirement

Green = Auditor Requirement

Reporting package - required components

- **Auditor's Report on Compliance with Requirements that Could Have Direct and Material Effect on Each Major Program and on Internal Control over Compliance (referred to as single audit report)**
- **Schedule of Findings and Questioned Costs**
- **Summary Schedule of Prior Audit Findings**
- **Corrective Action Plan**

Blue = Auditee Requirement

Green = Auditor Requirement

Financial statements and related reporting

Financial Statements

- See Part 1 of this series for more information

Auditor Reporting

- Opinion-level assurance on financial statements
- In accordance with both GAAS and GAGAS
- Same fiscal year as the compliance audit
- AICPA Audit Guides include illustrative report examples
 - Numerous detailed examples in the AICPA Audit and Accounting Guides, State and Local Governments and Not-for-Profit Entities
 - More limited examples in AICPA GAS-SA Guide
- GAQC web pages include a sampling of [Illustrative Auditor's Reports](#)

SEFA and related reporting

SEFA

- Client-prepared schedule that reports the total expenditures of federal awards
- See Part 1 of this series for more information about SEFA requirements

Auditor reporting

- Determine whether presented fairly in all material respects in relation to the auditee's financial statements as a whole
- May be included in financial statement report, the single audit report, or in a separate report
- SEFA practice aids available on the GAQC Web site: www.aicpa.org/GAQC
- Illustrative reporting on the SEFA included in the AICPA GAS-SA Guide

Yellow Book report

Internal Control Over Financial Reporting

- Material weaknesses and significant deficiencies
 - No opinion on the effectiveness of internal control over compliance

Compliance and Other Matters

- Instances of fraud and noncompliance with provisions of laws, regulations, contracts, or grant agreements that have a material effect on the financial statements and any other instances warranting the attention of those charged with governance

Illustrative reports in AICPA GAS-SA Guide and [GAQC Illustrative Auditor's Reports web page](#)

Single audit report

Compliance

- An opinion on compliance for EACH major program
- Reportable instances of noncompliance

Internal Control over Compliance

- No opinion on the effectiveness of internal control over compliance
- Report significant deficiencies and material weaknesses

Illustrative reports in AICPA GAS-SA Guide and [GAQC Illustrative Auditor's Reports web page](#)

Schedule of Findings and Questioned Costs

Three required sections

- Summary of auditor's results
- Findings related to the financial statements required to be reported in accordance with GAGAS
- Findings and questioned costs for federal awards

Example 13-7

Schedule of Findings and Questioned Costs
Section I—Summary of Auditor's Results

<i>Financial Statements</i>		
Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP [<i>unmodified, qualified, adverse, or disclaimer</i>]: ¹²³		
Internal control over financial reporting:		
• Material weakness(es) identified?	_____ yes	_____ no
• Significant deficiency(ies) identified?	_____ yes	_____ none reported
Noncompliance material to financial statements noted?	_____ yes	_____ no
<i>Federal Awards</i>		
Internal control over major federal programs:		
• Material weakness(es) identified?	_____ yes	_____ no
• Significant deficiency(ies) identified?	_____ yes	_____ none reported

(continued)

**SFQC –
Part 1,
Summary
of
Auditor's
Results**

SFQC – Part 1, Summary of Auditor’s Results, continued

Type of auditor's report issued on compliance for major federal programs [unmodified, qualified, adverse, or disclaimer]: ^{124,125}		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____ yes	_____ no
Identification of major federal programs: ¹²⁶		
CFDA Number(s) ¹²⁷		Name of Federal Program or Cluster ¹²⁸
Dollar threshold used to distinguish between type A and type B programs:	\$ _____	
Auditee qualified as low-risk auditee?	_____ yes	_____ no

SFQC – Part 2, Findings Related to the Financial Statements

This section includes all findings related to the audit of the financial statements that are required to be reported by GAAS and GAGAS

GAGAS finding elements:

- Criteria or specific requirement (required or desired state)
- Condition (the situation that exists)
- Effect (the difference between the situation that exists and the required or desired state)
- Cause (why it happened)
- Recommendation
- Views of responsible officials

SFQC – Part 3, Audit Findings Related to the Federal Awards



SFQC – Part 3, Audit Findings Related to the Federal Awards - Suggested Findings Format

§200.516

Element	Additional Information
Finding #	In format required by DCF
Program information	See UG 200.516(b)(1)
Criteria	specific requirement upon which the audit finding is based
Condition	Includes context, perspective, cause and effect. Also includes separate discussion of control deficiency, if applicable
Recommendation	to prevent future occurrences of the deficiency identified in the audit finding
Questioned Costs	Known questioned costs must be identified by Assistance listing number (formerly known as CFDA #) and applicable federal award identification #
Repeat Finding	Yes/No. Related to immediate prior audit (include prior year audit finding numbers)
Whether sampling was statistically valid	Yes/No
Views of responsible official	Separate requirement from auditee prepared CAP

Auditee Summary Schedule of Prior Audit Findings

The CAP and SSPAF must be prepared by the auditee. The [UG FAQs](#) specifically indicates at FAQ .511-1 that “the auditor should not prepare these documents for the auditee.”

The status of all audit findings included in the prior audit's SFQC

Audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected or no longer valid or not warranting further action in accordance with criteria in the UG

Findings relating to the financial statements which are required to be reported in accordance with GAGAS

Auditee Summary Schedule of Prior Audit Findings

Include the fiscal year in which the finding initially occurred

Describe reasons for the finding's recurrence and planned corrective action, and any partial corrective action taken, when audit findings were not corrected or were only partially corrected

Provide an explanation when corrective action taken is significantly different from corrective action previously reported in a corrective action plan or in the federal agency's or PTE's management decision

Auditor Responsibility for Summary Schedule of Prior Audit Findings

Auditor must follow up on prior audit findings, perform procedures to assess the reasonableness of the summary schedule of prior audit findings.

Auditor must report as a current-year finding when the auditor concludes the summary schedule of prior audit findings materially misrepresents the status of any prior audit finding.

Auditee CAP

At the completion of the audit, the auditee must prepare a CAP on auditee letterhead to address each auditing finding included in the current year auditor's report.

CAP must be in a document separate from the SFQC.

Must include reference numbers the auditor assigns to audit findings in the SFQC.

Must provide:

- Name(s) of the contact person(s) responsible for corrective action
- Corrective action planned for each audit finding
- Anticipated completion date
- Explanation and specific reasons why auditee disagrees with the audit findings (in cases where the auditee does not agree with the audit findings or believes corrective action is not required)

See the [UG FAQs](#) for FAQ .511-1 which discusses the requirement for the CAP to be submitted on auditee letterhead

DCF

Auditee must submit a DCF that provides information about the auditee, its federal programs, and the results of the audit

- Electronically completed by auditee and auditor on the FAC Web site
- Both auditor and auditee electronically certify (or “sign”)

Represents a summary of the information contained in the reporting package

Reporting package and DCF to be available for public inspection on FAC Web site

The DCF and related instructions can be accessed from the FAC’s website at <https://facweb.census.gov/>.

DCF

Auditor sections include:

- Auditor contact information
- Information on the results of the financial statement audit and single audit

Auditees and auditors must ensure that their respective parts of the reporting package do not include protected personally identifiable information.

An Indian tribe may opt not to make their reporting package public on the FAC. If they take this exception under UG, they are responsible for submitting to PTEs and must make copies available for public inspection.

Single audit quality and best practices

Why should single audits be an auditor focus area?

Single audits are a “risky” business

Complex engagements that are very specialized

Previous history of quality problems

Regulator and other scrutiny

- QCRs and Desk Reviews of auditors
- Single audits are a “must select” area in peer review
- Ongoing federal oversight of non-federal auditees

Future OMB study of audit quality required every 6 years (or at such other interval as determined by OMB) by UG

What are common single audit deficiency areas?

- Major program determination
- Understanding and testing internal control
- Use of Supplement and compliance testing
- SEFA requirements
- Ensuring adequate audit documentation
- Single audit reporting
- Writing findings
- DCF problems

Best practices - SFQC

Understand the importance of the SFQC

- SFQC is the starting point for federal reviews
 - Desk reviews and QCRs
- SFQC provides a concise summary of the audit
 - Opinions and Findings
 - Major Programs
- SFQC is the basis for the DCF
 - Imperative that they each have the same information

Best practices - SFQC

Start with a blank “pro forma” of the SFQC

Use a disclosure checklist to check whether auditee has included all required elements

- Identification of major programs
- Type A/B dollar threshold
- Cross-check to major program audit documentation

Best practices – audit findings

Write findings from the perspective of the federal agency and what they need to know

Too much is better than too little

Consider using a template outlining each of the required criteria to ensure all required elements are included

Be specific, particularly in criteria and condition

Do not include too much duplication in the descriptions of the condition, effect, and cause

Be practical with recommendations

Best practices – reporting

Importance of review process of reports, SFQC, and DCF

- Trace major programs in SFQC and DCF to audit documentation
- Ensure that SFQC and DCF reflect actual results of audit
- Erase prior year major programs before SFQC “pro forma”

Utilize illustrative audit reports

- AICPA Audit Guides previously mentioned
- GAQC Web site (a sampling of reports available to the public)

Best practices – using the FAC to identify quality issues

<https://facdissem.census.gov/>



The screenshot shows the homepage of the Federal Audit Clearinghouse Image Management System. At the top, there is a header with the logo (a house with a checkmark) and the text "Federal Audit Clearinghouse Image Management System" next to a waving American flag. Below the header is a dark blue navigation bar with links for "Instruction Manual", "Federal Program Contacts", "FAC Home Page", and "FAQs". A red "Main Menu" link is centered below the navigation bar. A paragraph of text states: "The Image Management System (IMS) is a web-based query system for users to query and download single audit reports." Below this is a horizontal menu with three items: "Important Notices" (with a red exclamation mark icon), "Search for Single Audits" (with a magnifying glass icon), and "Specialized Reports" (with a document icon). The main content area contains three paragraphs of text: "All Single Audit reporting packages, with the possible exception of Indian Tribes and Tribal Organizations, submitted under Uniform Guidance are available to the public on the Federal Audit Clearinghouse's Image Management System (IMS) per 2 CFR 200.512(b)(1). Indian Tribes and Tribal Organizations may opt not to authorize the Federal Audit Clearinghouse to make the reporting package publicly available on IMS per 2 CFR 200.512(b)(2).", "Select Uniform Guidance fields have been added to the Search for Single Audits module.", and "Form SF-SAC for FY18 submissions is now available."

Resources to facilitate a single audit

AICPA Accounting and Auditing Guides

GAS-SA Guide

AICPA Audit Guide, *Audit Sampling*

AICPA Accounting and Auditing Guides,
State and Local Governments
Not for Profit Organizations

Order now at: <http://www.aicpastore.com/>

Single audit-related information

Uniform Guidance - [Electronic Code of Federal Regulations \(e-CFR\)](#) version

OMB

- Access OMB Compliance Supplement [Compliance Supplement](#)
- [Find various additional UG related documents](#)

Access grant guidance at <https://cfo.gov/>

- Access latest UG [FAQ document](#) (July 2017)

Access Assistance listings information (formerly known as CFDA #) - <https://beta.SAM.gov>



<https://facweb.census.gov/>

- File DCF and single audit reporting packages
- Search the single audit database

The FAC's [Frequently Asked Questions Web page](#)

FAC [instructions and documents](#)

GAQC Web Site - www.aicpa.org/GAQC



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Governmental Audit Quality Center

The Governmental Audit Quality Center (GAQC) promotes the importance of quality governmental audits and the value of such audits to purchasers of governmental audit services. GAQC is a voluntary membership center for CPA firms and state audit organizations that perform governmental audits.

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What is a Governmental Audit?

Audits that include single audits, financial statement audits of both governments & NFPs.

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Spotlight

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Recap: topics covered today

Sampling concepts in a single audit

Evaluating results of testing

Single audit reporting requirements under the Uniform Guidance

Single audit quality and best practices

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Thank you