

# Federal Single Audit Checklist

ITEM	NEEDED FOR AUDITOR	COMPLETED
<b>Contact SAO Local Audit team to schedule Audit</b>	Yes	
Email request for Federal Single Audit as soon as you realize that the threshold has been exceeded (\$1,000,000)		
<b>SEFA (Schedule of Expenditures of Federal Awards-#16)</b>	Yes	
Is the SEFA prepared on the same basis of accounting that the financial report is prepared (Cash or GAAP)?	SAO online schedule provides resource for Federal Program names when you have the CFDA #	
Are open period expenditures and certain “federal” revenues included?		
Does the SEFA include both “direct” and “indirect” federal projects and allocate the current year expenditures appropriately on Schedule 16?		
Has each federal award been listed separately?		
Has the ALN been verified for each award?		
Are the federal agency names accurately shown?		
Are pass-through agency names shown, along with contract number		
Are federal program names shown?		
Have all ARPA awards been properly identified?		
Have all amounts paid to sub-recipients been reported?		
Have any non-cash items and/or loans and guarantees been included?		
Has the accuracy of Schedule 16 been verified and notes attached?		
<b>Notes to Schedule 16 (SEFA)</b>		Yes
Have all applicable note numbers been indicated on Schedule 16?		
Is the notes to Schedule 16 completed and attached?		
Have any exceptions beyond the SAO recommended language been included?		
<b>Contract/Award Documentation</b>	Yes	
Is a copy of contract/award available for the auditor?		
Is a copy of the Letter of Conditions available (if applicable)?		
<b>Cost Principles/Allowed Costs</b>	Yes	
Is there support documentation for all federal expenditures?	Auditor will verify	
Have the terms & conditions of grant/loan agreements been reviewed and verified?		
<b>Cash Management</b>	Compliance Area	
Is there documentation of timely requests and disbursement of funds?	Auditor will verify	
<b>Davis-Bacon Act</b>	Compliance Area	
Is there documentation to show that contractor complied with requirements of Federal Minimum Wage (in those cases where the State minimum wage is greater than Federal – the appropriate documentation has been filed)?	Auditor will verify	
Are there certified payrolls and a statement of compliance on file?		
<b>Eligibility of Participants</b>	Compliance Area	
Is there documentation supporting verification that recipients met the eligibility requirements of the program?	If applicable – Auditor will verify	
Is there documentation verifying that pass through entities made awards to eligible sub-recipients?		

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<b>Equipment</b>	<b>Compliance Area</b>	
Are there records that reflect proper tracking and maintenance of equipment and/or property?	If applicable – Auditor will verify	
Is there documentation that equipment or real property from federal awards has been disposed/surplused in compliance with awarding agency?		
<b>Matching/Cost Sharing</b>	<b>Compliance Area</b>	
Is there support documentation showing cash match requirements have been met?	Auditor will verify	
<b>Level of Effort and Earmarking</b>	<b>Compliance Area</b>	
Has each federal program been reviewed for supplanting language or specified timeframes for use of funds?	Auditor will verify	
<b>Period of Availability</b>	<b>Compliance Area</b>	
Were funds only used during the eligibility period?	Auditor will verify	
Are prior period expenditures supported with documentation?		
<b>Procurement (Bidding compliance)</b>	<b>Compliance Area</b>	
Is there documentation for selection of engineer?	Auditor will verify	
Is there documentation showing contractor was selected following state bid laws?		
Is there documentation showing that the basis of contract was awarded and the process followed state bid laws?		
Is there evidence to support a full and open competition under state bid laws including copies of official publications and open public meetings for the award process?		
<b>Suspension &amp; Debarment</b>	<b>Compliance Area</b>	
Is there documentation that all parties that are recipients of federal funds are not on the suspension and debarment (EPLS) list? (Must provide evidence that the list has been checked including the date verification was completed.)	Auditor will verify	
<b>Program Income</b>	<b>Compliance Area</b>	
Does documentation show funds were only used during the eligibility period?	If applicable – Auditor will verify	
Do prior period expenditures have support documentation?		
<b>Real Property Acquisition and Relocation Assistance</b>	<b>Compliance Area</b>	
Is there evidence to support compliance with federal regulations for relocation assistance and real property acquisition? (if applicable)	If applicable – Auditor will verify	
<b>Changes in Scope or Budget</b>	<b>Compliance Area</b>	
Is there documentation of submittal of approval for changes in budget?	If applicable – Auditor will verify	
<b>Financial Policies and Procedures</b>	<b>Compliance Area</b>	
Does the procurement policy incorporate the “Uniform Guidance” requirements of 2 CFR 200?	Auditor will verify	
Is there documentation to support compliance with certification requirements of 2 CFR 200.415 (a)?		
Has there been a secondary financial statement review including a checklist, signature, and date?		
Is there documentation of journal entry controls?		
Does the financial system adequately account for grant/loan revenues, expenditures?		