



UNITED STATES
NUCLEAR REGULATORY COMMISSION

WASHINGTON, D.C. 20555-0001

October 26, 2001

CHIEF FINANCIAL
OFFICER

Ms. Sally E. Thompson
General Accounting Office
441 G Street, NW
Washington, DC 20548

Dear Ms. Thompson:

Enclosed is NRC's response to the *Survey on Use of Single Audit Reports*. Due to the limited applicability of OMB Circular No. A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, to NRC, many of our responses are "No" or "Not Applicable."

For FY 2001, NRC had 15 active grants with total expenses of \$1.4 million, and no grant had expenses greater than \$300 thousand. In addition, the NRC is a participant in funding a Federally Funded Research and Development Center (FFRDC), but NRC is not the oversight agency for audit. NRC does receive single audit reports for the FFRDC and uses the annual reports for indirect rates and contract close out and also uses them in the comprehensive review and analysis performed every 5 years as part of the contract renewal process.

The agency contact for A-133 audits is Anthony Lipuma, Office of the Inspector General. He can be reached at 301-415-5910 or by e-mail at ACL@nrc.gov. If you have any questions concerning responses to this survey, contact Barbara Gusack, of my staff, at 301-415-6054 or by e-mail at BKG@nrc.gov.

Sincerely,

A handwritten signature in black ink, which appears to read "Jesse L. Funches", is written over a horizontal line.

Jesse L. Funches
Chief Financial Officer

Enclosure: As stated



Survey on Use of Single Audit Reports

Introduction

The U.S. General Accounting Office (GAO) is conducting a survey to obtain information on how the 24 federal agencies subject to the Chief Financial Officers Act are using audit reports prepared under the Single Audit Act. We are sending this survey to the Chief Financial Officer (CFO) or his/her representative for each agency to act as the collecting agent for the responses to the survey. We are also asking that the CFO arrange a time for conducting a telephone conference to follow-up on this survey so that we may obtain additional insight into some of the survey responses.

Two days prior to the scheduled telephone conference, we will need your responses to the closed-ended questions contained in this questionnaire. We will also need the names of all of those who will participate in the follow-up telephone conference. These names and some background information can be entered on page 2 of this questionnaire. Please fax your completed survey approximately 2 days prior to the scheduled conference call to Valerie Freeman at (202) 512-9193. We will review your responses and determine those that may require additional follow-up during the conference call. During the conference call we will also be asking for further insight into any open-ended responses (see part B of the survey) that apply.

This survey has three parts: a Background Section, which includes questions about your grant and other federal financial assistance programs and applicable automated systems; Part A, which includes questions about single audit processes and who has been assigned to implement the various single audit responsibilities defined in OMB Circular A-133; and Part B, which includes questions about use of the results of single audit reports. There are three separate sets of Part B questions. One set is to be completed by the agency CFO, another by the OIG, and a third by the program office, if any, with the most federal financial assistance.

If your agency has multiple components and does not have a uniform agencywide policy or uniform practices for implementing federal awarding agency single audit responsibilities, please respond to this survey from the perspective of the agency component that awards the most federal financial assistance to state and local governments and nonprofit organizations. This does not include the first series of questions in the Background section which should be answered from an agencywide perspective.

If you have any questions, please contact Mary Ellen Chervenick at (202) 512-6218 (e-mail: chervenickm@gao.gov) or Valerie Freeman at (202) 512-9563 (e-mail: freemanv@gao.gov).

Single Audit Act

The Single Audit Act, as amended, requires state and local governments and nonprofit organizations (recipients) that expend \$300,000 or more in federal awards in a year to obtain one annual audit that includes an examination of the recipient's financial statements and its compliance with the laws and regulations for major federal programs. Nonfederal auditors conduct over 30,000 single audits annually. Single audit reports are available to federal agencies for oversight of approximately \$325 billion in federal awards governmentwide. The term "single audit" is used to distinguish audits conducted under the Act from audits of individual awards, the more common practice prior to 1984. OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, provides guidance for the audits of entities expending federal awards as well as detailing the responsibilities of federal agencies. The terms used in this survey have the same definitions as the terms defined in OMB Circular A-133 (e.g., recipient, subrecipient, cognizant agency, federal award, federal financial assistance, and management decision).

Background

1. From an agencywide perspective, for your last completed fiscal year, provide the following:

	Number/count	Total dollars awarded
Grants/awards for all programs	20	\$ 56,703,000
Recipients (Note: Recipients can receive one or more awards/grants from the same or different agency programs.)		Should be same total as above.

2. For the component of your agency that awards the most federal financial assistance to state and local governments and to nonprofit organizations, for your last completed fiscal year, provide the following:

	Number/count	Total dollars awarded
Grants/awards for all programs (Enter names of programs and CFDA numbers)		
Program	CFDA number	
Nuclear Waste Safety	6	\$ 55,321,000
Nuclear Reactor Safety	2	\$ 155,000
Nuclear Material Safety	12	\$ 1,227,000
		\$
		\$
TOTAL		\$ 56,703,000
Recipients (Note: Recipients can receive one or more awards/grants from the same or different agency programs.)	20	Should be same as total above.

3. Does your agency have a process for ensuring that recipients (that have received and/or spent \$300,000 or more in total funding from your agency within a fiscal year) have submitted a single audit report to the Federal Audit Clearinghouse? (Check yes or no.) We will discuss this in greater detail during our conference call.

1. ☒ No, we do not have a process that ensures this

2. ☐ Yes, we have a process that ensures this

If yes, does the process ensure that the report is submitted in a timely manner?

1. ☐ Yes

2. ☐ No

4. Do your systems have the information needed to identify the recipients that have been awarded \$300,000 or more in a year for all your agency's programs? (Check one.)
1. ☒ Yes, systems with this information exist in all agency components
 2. ☐ Yes, systems with this information exist in some agency components
 3. ☐ No, systems with this information do not exist
5. Do your systems have the information needed to identify the recipients that have drawn-down \$300,000 or more in a year on your agency's programs? (Check one.)
1. ☒ Yes, systems with this information exist in all agency components
 2. ☐ Yes, systems with this information exist in some agency components
 3. ☐ No, systems with this information do not exist
6. Do your systems have the information needed to identify the recipients that have expended \$300,000 or more in a year on your agency's programs? (Check one.)
1. ☒ Yes, systems with this information exist in all agency components
 2. ☐ Yes, systems with this information exist in some agency components
 3. ☐ No, systems with this information do not exist
7. Do you use the PMS payment system? (Check one.)
1. ☐ Yes, it is used in all agency components
 2. ☐ Yes, it is used in some agency components
 3. ☒ No, it is not used
 4. ☐ Planning to use → Starting in (year) _____
- Note: The Payment Management System (PMS) is operated by the Department of Health and Human Services.
8. Do you use the ASAP payment system? (Check one.)
1. ☐ Yes, it is used in all agency components
 2. ☐ Yes, it is used in some agency components
 3. ☒ No, it is not used
 4. ☐ Planning to use → Starting in (year) _____
- Note: The Automated Standard Applications for Payment (ASAP) is operated by Treasury's Financial Management Service and Federal Reserve Bank of Richmond.
9. a. How many of your program recipients have not corrected audit findings (e.g., deficiencies disclosed) in single audit reports that affect your agency's programs? (Insert number. If none, enter zero.)
- _____ 0 Total recipients that have not corrected audit findings
- b. Of the total entered above, how many fall within the following time periods:
- _____ Less than 1 year old
- _____ From 1 to less than 2 years old
- _____ From 2 to less than 3 years old
- _____ 3 years old or more

Part A. Single Audit Processes & Awarding Agency Responsibilities

10. Who performs the following federal awarding agency responsibilities defined in A-133 Subpart D paragraph(c)?
(Check all boxes that apply in each row.)

A-133 Responsibilities	A-133 ref.	CFO	OIG	Other program office(s) (Please specify)	Not performed
a) Provide recipients the information necessary to describe the federal award (i.e., Catalog of Federal Domestic Assistance title & number, award name, award number, award year, and if the award is for R&D).	400 (c)(1)			X DCPM	
b) Advise recipients of the requirement to obtain a single audit when they expend \$300,000 or more in federal awards in a year.	400 (c)(2)				X
c) Advise recipients of other applicable award requirements and provide information as requested (e.g., unallowed activities, unallowed costs, eligibility criteria, etc.).	400 (c)(2) (c)(4)			X DCPM	
d) Ensure single audits are completed and reports are received in a timely manner.	400 (c)(3)				X
e) Provide information to auditors on agency programs as requested (e.g., grants requirements, results of grant monitoring activities, results of grantee site visits, etc.).	400 (c)(4)			X DCPM	
f) Receive single audit reports from the Federal Audit Clearinghouse.	No ref.		X	X/DCPM	
g) Distribute single audit reports to the applicable agency office(s).	No ref.		X	X/DCPM	
h) Follow-up on issues identified in single audit reports that require the recipient to prepare a corrective action plan.	400 (c)(5)		X		

(Note: We will discuss in greater detail during our conference call the specific responsibilities that are performed by multiple agency offices)

11. During your last completed fiscal year, approximately how many requests from auditors for information to assist them in assessing Federal program risk have the following offices received? (Enter number. If none, enter zero.)

CFO 0 requests

OIG 0 requests

Other program offices (Specify):

Division of Contracts .. 0 requests .. requests

..... requests .. requests

12. Which steps, if any, does your agency take to promote compliance with each of the following A-133 responsibilities?
(Check all boxes that apply in each row. Describe other steps.)

A-133 Responsibilities		No specific steps taken	STEPS					
			Mandated by regulations, agency policy directives, or guidance on grants administration	Included in grant /award document	Part of staff performance criteria	Independent monitoring	Number of audit reports, audit findings, or other activity reported (e.g., agency internal report, performance evaluations, accountability report, OIG report)	Other steps - Please describe
a) Provide recipients the information necessary to describe the federal award (i.e., Catalog of Federal Domestic Assistance title & number, award name, award number, award year, and if the award is for R&D).	400 (c)(1)			X				
b) Advise recipients of the requirement to obtain a single audit when they expend \$300,000 or more in a year in federal awards.	400 (c)(2)			X				
c) Advise recipients of other applicable award requirements and provide information as requested (e.g., unallowed activities, unallowed costs, eligibility criteria, etc.).	400 (c)(2) (c)(4)			X				

Question 12 continues on next page.

A-133 Responsibilities		No specific steps taken	STEPS					
			Mandated by regulations, agency policy directives, or guidance on grants administration	Included in grant /award document	Part of staff performance criteria	Independent monitoring	Number of audit reports, audit findings, or other activity reported (e.g., agency internal report, performance evaluations, accountability report, OIG report)	Other steps - Please describe
d) Ensure single audits are completed and reports are received in a timely manner.	400 (c)(3)	X						
e) Provide information to auditors on agency programs as requested (e.g., grants requirements, results of grant monitoring activities, results of grantee site visits, etc.).	400 (c)(4)					X		
f) Receive single audit reports from the Federal Audit Clearinghouse.	No ref.	X						
g) Distribute single audit reports to the applicable agency office.	No ref.					X	X	
h) Follow-up on issues identified in single audit reports that require the recipient to prepare a corrective action plan.						X	X	

13. For each of the following A-133 responsibilities, please indicate at what point in the award process is the information communicated to recipients, how it is communicated to them, and whether a record of your communication is made.

a) Provide recipients the information necessary to describe the federal award (i.e., Catalog of Federal Domestic Assistance title & number, award name, award number, award year, and if the award is for R&D).
(Check all that apply.)

<u>When communicated?</u>	<u>How communicated?</u>	<u>Is there a record of communication?</u>
1. <input checked="" type="checkbox"/> Not applicable - not done	1. <input checked="" type="checkbox"/> Not applicable - not done	1. <input checked="" type="checkbox"/> Not applicable - not done
2. <input type="checkbox"/> Pre-award	2. <input type="checkbox"/> Verbally (e.g., telephone)	2. <input type="checkbox"/> Yes - in all cases
3. <input type="checkbox"/> During award	3. <input type="checkbox"/> Correspondence	3. <input type="checkbox"/> Yes - in some case -- Please describe
4. <input type="checkbox"/> Post-award conference	4. <input type="checkbox"/> Award document	
5. <input type="checkbox"/> During site visits	5. <input type="checkbox"/> Program regulations	
6. <input type="checkbox"/> Whenever requested	6. <input type="checkbox"/> Other -- Please describe: _____	4. <input type="checkbox"/> No - in no cases
7. <input type="checkbox"/> Other -- Please describe _____		

b) Advise recipients of the requirement to obtain a single audit when they expend \$300,000 or more in a year in federal awards. (Check all that apply.)

<u>When communicated?</u>	<u>How communicated?</u>	<u>Is there a record of communication?</u>
1. <input checked="" type="checkbox"/> Not applicable - not done	1. <input checked="" type="checkbox"/> Not applicable - not done	1. <input checked="" type="checkbox"/> Not applicable - not done
2. <input type="checkbox"/> Pre-award	2. <input type="checkbox"/> Verbally (e.g., telephone)	2. <input type="checkbox"/> Yes - in all cases
3. <input type="checkbox"/> During award	3. <input type="checkbox"/> Correspondence	3. <input type="checkbox"/> Yes - in some case -- Please describe
4. <input type="checkbox"/> Post-award conference	4. <input type="checkbox"/> Award document	
5. <input type="checkbox"/> During site visits	5. <input type="checkbox"/> Program regulations	
6. <input type="checkbox"/> Whenever requested	6. <input type="checkbox"/> Other -- Please describe: _____	4. <input type="checkbox"/> No - in no cases
7. <input type="checkbox"/> Other -- Please describe _____		

c) Advise recipients of other applicable award requirements and provide information as requested (e.g., unallowed activities, unallowed costs, eligibility criteria, etc.). (Check all that apply.)

<u>When communicated?</u>	<u>How communicated?</u>	<u>Is there a record of communication?</u>
1. <input checked="" type="checkbox"/> Not applicable - not done	1. <input checked="" type="checkbox"/> Not applicable - not done	1. <input checked="" type="checkbox"/> Not applicable - not done
2. <input type="checkbox"/> Pre-award	2. <input type="checkbox"/> Verbally (e.g., telephone)	2. <input type="checkbox"/> Yes - in all cases
3. <input type="checkbox"/> During award	3. <input type="checkbox"/> Correspondence	3. <input type="checkbox"/> Yes - in some case -- Please describe
4. <input type="checkbox"/> Post-award conference	4. <input type="checkbox"/> Award document	
5. <input type="checkbox"/> During site visits	5. <input type="checkbox"/> Program regulations	
6. <input type="checkbox"/> Whenever requested	6. <input type="checkbox"/> Other -- Please describe: _____	4. <input type="checkbox"/> No - in no cases
7. <input type="checkbox"/> Other -- Please describe _____		

14. The following table provides sources for where applicable award information is documented by agencies. Please indicate where your agency documents this information. (Check one or more boxes in each row. Use the "Other" column for any options not listed.)

Award information	A-133 ref.	Not documented at all	Award agreement	Agency automated system	Agency manual system	Other - Describe:
a) Catalog of Federal Domestic Assistance title	400 (c)(1)			X		
b) Catalog of Federal Domestic Assistance number	400 (c)(1)			X		
c) Award name (if different than CFDA title)	400 (c)(1)			X		
d) Award number	400 (c)(1)			X		
e) Award year	400 (c)(1)			X		
f) If the Award is for R&D	400 (c)(1)			X		
g) Recipient's IRS employer identification number (EIN)	N/A			X		
h) Recipient's fiscal year end date	N/A			X		
i) Award disbursements	N/A	N/A	N/A	X		
j) Date of award disbursements	N/A	N/A	N/A	X		
k) Other - Describe: _____	N/A	N/A	N/A			

15. If you obtain an IRS employer identification number (EIN) from recipients as part of your grant process, do you confirm or verify that the number provided to you is correct? (Check one.)

1. ☐ Yes
2. ☒ No
3. ☐ Not applicable, we do not obtain an EIN

16. Which of the following steps, if any, do the following offices take to ensure single audit reports are completed and submitted? (Check all that apply for each step listed. Add steps that you perform that are not listed.)

STEPS	CFO	OIG	Program Office (Please specify)	Not performed
a) We query Federal Audit Clearinghouse single audit database to determine if a specific recipient has completed and submitted a single audit to the Clearinghouse.				X
b) We contact the cognizant agency to determine if a specific recipient has completed a single audit. The cognizant agency is generally the agency that provides the most funding to recipients that expend more than \$25 million a year in federal awards. [A-133, 400 (a)]				X
c) We contact agency program oversight officials to determine if a specific recipient has completed a single audit.				X
d) We ask recipient whether a single audit was completed or planned during our on-site monitoring visits.				X
e) Before we issue a grant or award, we ask recipient whether it expended \$300,000 or more during the prior year on other awards and whether a single audit was completed.			X DCPM	
f) We compare: (1) list of recipients that we have identified that have expended \$300,000 or more in a year on our agency's programs with (2) recipients that are listed in the Federal Audit Clearinghouse single audit database as having completed an audit.				X
g) We compare: (1) list of recipients that we have identified that have been awarded \$300,000 or more in a year for our agency's programs with (2) recipients that are listed in the Federal Audit Clearinghouse single audit database as having completed an audit.				X
h) Other - Describe:				
i) Other - Describe:				

Please check the following boxes if statements apply (for those recipients that your agency provides funding levels that would likely trigger the single audit requirement):

We do not track completion and submission of single audits to the Federal Audit Clearinghouse ☒

We do not know if all single audits are completed and submitted to the Federal Audit Clearinghouse. . . ☒

17. From 1997 to the present, has your agency used any of the following sanctions against a recipient in cases of continued inability or unwillingness to have a single audit completed in accordance with A-133? (Check "yes" or "no" in each row. List any other sanctions that you have used.)

Sanctions	Yes	No
a) Withholding a percentage of federal awards until the audit is completed satisfactorily		X
b) Withholding or disallowing overhead costs		X
c) Suspending federal awards until the audit is conducted		X
d) Terminating the federal award		
e) Other - Specify:		
f) Other - Specify:		
g) Other - Specify:		

- 17a. If you responded "Yes" to any of the above sanctions, please indicate about how many times this occurred.
(Enter numbers.)

Sanctions	Number of times
a) Withholding a percentage of federal awards until the audit is completed satisfactorily	
b) Withholding or disallowing overhead costs	
c) Suspending federal awards until the audit is conducted	
d) Terminating the federal award	
e) Other - Specify:	
f) Other - Specify:	
g) Other - Specify:	

18. Please identify which office(s) have the following responsibilities? (Check all that apply in each row.)

	CFO	OIG	Program Office (Please specify)	Not Performed	N/A
1. Report Receipt (Note: We will discuss report receipt in more detail during our conference call.)					
a) Which office, if any, is the single central source for the receipt of single audit reports?		X			
b) Which offices, if any, maintain a record of all reports received?		X			
c) Which offices, if any, verify that the reports are in the Federal Audit Clearinghouse single audit database?				X DCPM	
2. Report Review (Note: We will discuss report review in more detail during our conference call.)					
a) Which offices, if any, review reports to verify that the report contains information about a specific agency program?		X	X		
b) Which offices, if any, sometime find that reports contain insufficient information?					X
c) Which office, if any, files reports with insufficient agency program information in a central location?					X
d) Staff of which offices, if any, access recipients' single audit reports filed centrally?					X
e) Staff of which offices, if any, destroy reports with insufficient agency program information?				X	
The policy regarding reports with insufficient information is as follows: <u>Follow up for additional information.</u>					

If you indicated that any of the office(s) sometimes find reports that contain insufficient information (see 2b. above), about how many times has this occurred? (Enter number.)

_____ (Number of times)

If you indicated that any of the office(s) have destroyed reports with insufficient agency program information (see 2e. above), about how many times has this occurred? (Enter number.)

_____ (Number of times)

Question 18 continues on next page.

	CFO	OIG	Program Office (Please specify)	Not Performed	N/A
3. Report Distribution <i>(Note: We will discuss report distribution in more detail during our conference call.)</i>					
a) Reports are distributed by which offices?		X			
b) Reports are distributed to which offices?			X NMSS		
c) Which office, if any, distributes reports to one person/office responsible for follow-up on all audit findings?		X			
d) Which office, if any, is responsible for all single audit processing and follow-up and no further distribution is necessary?		X	X DCPM		
e) Which office, if any, is responsible for single audit processing and follow-up and further distribution is case by case as necessary?		X			

19. Which steps, if any, do the following offices take to assure that those who need paper copies of single audit reports receive them? (Check all that apply.) (Note: We will discuss this question during our conference call.)

Steps in the Single Audit Report Distribution Process	CFO	OIG	Program Office (Please specify)	None or Not performed
a) Which office, if any, has policy/guidance for assuring that all those that need paper copies of reports receive them?			X / DCPM	
b) How does your agency determine what single audit reports are available? <u>Based on receipt.</u> _____ _____ _____				
c) Which offices, if any, query the Federal Audit Clearinghouse single audit database to determine whether there are reports listed in the database that should have been received?				X
d) Which offices, if any, maintain a record of agency requests for reports that should have been received from the Clearinghouse, but were not received?				X

Please check the following box if statement applies:

We don't know whether all those that need paper copies of reports receive them. . . . ☐

20. Which steps, if any, do the following offices take to assure that adequate agency follow-up is completed on issues in single audit reports that require corrective action by the recipient? (Check all that apply in each row.)

Steps in the Single Audit Follow-up Process	CFO	OIG	Program Office (Please specify)	None or Not performed
a) Which offices, if any, review reports to determine whether there is sufficient information in the audit report to understand the issue requiring corrective action and identify the affected federal award/grant?		X	X DCPM	
b) Which offices, if any, sometimes find insufficient information to identify the affected federal award/grant?				X
c) Which offices, if any, sometime find insufficient information about the issue requiring corrective action?				X
d) Which offices, if any, seek additional information from the audited recipient when reports do not have enough information?			X/DCPM	
e) Which offices, if any, seek additional information from the auditor when reports do not have enough information?			X/DCPM	
f) Which offices, if any, evaluate the issue(s) and the corrective action plan prepared by the recipient to determine whether the issue(s) are valid and what corrective action is necessary?			X/DCPM	
g) Which offices, if any, document the review in (d) above? See A-133 405 (a) (management decision)?			X/DCPM	
h) Which offices, if any, reconcile with the list of audit reports sent to appropriate offices to assure that follow-up was completed?				X
i) Which offices, if any use the Federal Audit Clearinghouse single audit database to produce an inventory of recipients with agency program findings?				X
j) Which offices, if any, compare the inventory of recipients with agency program findings obtained from the single audit database (g above) with an inventory of actual (paper copy) of single audit reports received to verify that all reports that required correction action were received?				X
k) Which offices, if any, coordinate the audit findings that affect the programs of more than one agency so that the recipient is not burdened by follow-up by multiple agencies on the same issues?				X
l) Which offices, if any, rely on the auditor performing the subsequent audit to determine whether issues requiring corrective action have been corrected?			X/DCPM	

If you indicated that any of the office(s) sometimes find insufficient information to identify the affected federal award/grant (see 2b. above), about how many times has this occurred? (Enter number.)

_____ (Number of times)

If you indicated that any of the office(s) sometime find insufficient information about the issue requiring corrective action (see 2c. above), about how many times has this occurred? (Enter number.)

_____ (Number of times)

Please check the following box if statement applies:

We have no specific follow-up procedures to confirm that appropriate follow-up was completed on issues in single audit reports that require corrective action by the recipient. ☐

21. From 1997 to the present, has any recipient or auditor reported fraud or illegal acts in single audit reports?

1. ☐ Yes → About how many times? _____
2. ☒ No

22. From 1997 to the present, has your agency notified federal law enforcement officials of illegal acts uncovered by the single audit process? (Check one.)

1. ☐ Yes About how many times _____
2. ☐ No
3. ☒ Not applicable (None were reported)

23. How many, if any, tracking systems does your agency have that are used for ensuring that recipients have completed corrective action applicable to single audit findings sustained by your agency? (Check one.)

1. ☐ None → Skip to question 27.
2. ☒ One → Continue with question 24.
3. ☐ More than one → Enter number: _____ then skip to question 26.

24. a. What office maintains this single system?

DCPM

b. Does this single system contain data on the completion of corrective action?

1. ☒ Yes
2. ☐ No

25. If your agency has one system, does the system identify the type of report that contained the findings (i.e., single audit reports or OIG reports)? (Check one.)

1. ☐ Yes \
2. ☒ No / > Skip to question 27.

26. If you have more than one system,

a) Do the systems identify the type of report that contained the findings (i.e., single audit reports or OIG reports)?

1. ☐ Yes, all systems do
2. ☐ Some do
3. ☐ None do

b) Which offices maintain these systems?

c) Are the systems maintained in different geographical locations?

1. ☐ Yes → How many locations? _____
2. ☐ No

d) Do the systems contain data on the completion of corrective action?

1. ☐ Yes, all systems do
2. ☐ Some do
3. ☐ None do

27. Does your agency participate in the CFO Council's Grants Management Committee, Audit Oversight Workgroup? (Check one. If "yes", check all that apply.)

1. ☐ Yes → Check applicable team(s) or group(s).
1. ☐ Single Audit Clearinghouse/Audits Team
2. ☐ Audit Coverage Team
3. ☐ Overview of the Audit Process Team
4. ☐ Audit Compliance Supplement Core Group
5. ☐ Federal Audit Clearinghouse Users Group

2. ☒ No

This completes the Background and Part A questions.

Thank you very much



Survey on Use of Single Audit Reports

Part B-1 To be completed by the agency CFO

One of the many projects undertaken by the CFO Council includes implementing the grant streamlining objectives of the Federal Financial Assistance Management Improvement Act of 1999 (P.L.106-107). The single audit concept is an audit approach that supports grant-streamlining initiatives. However, there may be a need to reassess whether it is the best way to audit grants and other forms of federal awards over the next decade, when federal awards may escalate from the current \$325 billion to over \$1 trillion dollars.

1. Does your office use the results of single audits in any of the following ways? (Check one box in each row. Add other uses.)

Use of single audits:	Yes	No
a) As a tool to monitor compliance with administrative and programs requirements addressed in OMB Circular A-133 Compliance Supplement		X
b) As a tool to monitor the adequacy of recipients compliance with internal controls		X
c) As a source of program information for the agency's performance plan or annual accountability report		X
d) To support the agency's financial statements		X
e) To hold federal program offices accountable for administrative and program compliance		X
f) As a pre-award check to determine how the recipient managed previous awards		X
g) As a source of leads for additional audits		X
h) As a source of leads to select recipients for program site visits		X
i) As support for close-out (e.g., completion) of the award		X
j) Other use - Specify:		
k) Other use - Specify:		
l) Other use - Specify:		

Instruction: In question 1, if you answered "No" to all the uses listed (a through e) and did not specify any other use(s) in f through j, **skip to question 14.**

If you answered "Yes" to any use listed or specified any other use, **continue with question 2.**

2. If you use the results of single audits to monitor compliance with program requirements or the adequacy of internal controls, which of the following statements describe your method(s)? Check all that apply. Describe other methods.

- ☐ Staff read all single audit reports that they receive to determine whether they identify noncompliance with program requirements or inadequacy of internal controls.
- ☐ The Federal Audit Clearinghouse - single audit database (<http://harvester.census.gov/sac/>) is used to monitor the extent of compliance or internal control problems.
- ☐ Other (Describe other methods and what information from the audit reports is used in the space below.)
(Note: We will discuss this in greater detail during our conference call.)

3. If you use the Federal Audit Clearinghouse-single audit database to monitor compliance problems or internal control problems, which of the following analyses do you perform? (Check one box in each row. Add other types of analyses performed and related action.)

Use of the Single Audit Database	Yes	No
a) The Federal Audit Clearinghouse single audit database is used to determine whether multiple agency programs have similar audit issues called "finding categories." See 14 finding categories in A-133, 320 (c) (e.g., unallowed activities, unallowed costs, cash management, eligibility etc.).		
b) The Federal Audit Clearinghouse single audit database is used to identify recipients that have incurred questioned costs and/or have made improper payments.		
c) The Federal Audit Clearinghouse single audit database is used to determine how many recipients have recurring findings.		
d) The Federal Audit Clearinghouse single audit database is used to determine whether large dollar or complex programs have significant findings such as adverse opinions on recipient compliance with program laws and regulations.		
e) The Federal Audit Clearinghouse single audit database is used to study the findings of subrecipients. (A subrecipient is a nonfederal entity that expends federal awards received from a pass-through entity to carry out a federal program.)		
f) Other - Specify:		
g) Other - Specify:		

4. If you answered "yes" to any of the above statements in question 3, describe the impact on the affected programs, recommendations, improvements made, sanctions enforced, if any, or other actions taken in the space below. *(Note: We will discuss this in greater detail during our conference call.)*

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper appears to be a standard notebook page.

5. If you do not currently use the single audit database for analyses, has your agency ever considered using it for analyses? (Check one.)

☐ Yes☐ No

6. If you do not currently use the single audit database for analyses, which of the following, if any, would need to occur to facilitate usage? (Check one box in each row. Add other needs.)

Needed for Single Audit Database Usage	Yes	No
a) Staff competency improved in use of software programs		
b) Enhanced training on use of single audit database		
c) More computer capacity		
d) Other - Specify:		
e) Other - Specify:		
f) Other - Specify:		

7. If you use the results of single audits as a source of program information for the agency's performance plan or annual accountability report, what are your methods and what information from the audit reports is used?

Describe methods and what information from the audit reports is used in the space below.

(Note: We will discuss this in greater detail during our conference call.)

Not Applicable

8. If you use the results of single audits to support your agency's financial statements, what are your methods what information from the audit reports is used?

Describe methods and what information from the audit reports is used in the space below.

(Note: We will discuss this in greater detail during our conference call.)

Not Applicable

9. If you use the results of single audits to hold federal program offices accountable for administrative and program compliance, what are your methods and what information from the audit reports is used?

Describe methods and what information from the audit reports is used in the space below.

(Note: We will discuss this in greater detail during our conference call.)

Not Applicable

10. If you use the results of single audits as a pre-award check to determine how the recipient managed previous awards, what are your methods and what information from the audit reports is used?

Describe methods and what information from the audit reports is used in the space below.

(Note: We will discuss this in greater detail during our conference call.)

Not Applicable

11. If you use the results of single audits as a source of leads for additional audits, what are your methods and what information from the audit reports is used?

Describe methods and what information from the audit reports is used in the space below.

(Note: We will discuss this in greater detail during our conference call.)

Not Applicable

12. If you use the results of single audits as a source of leads to select recipients for program site visits, what are your methods and what information from the audit reports is used?

Describe methods and what information from the audit reports is used in the space below.

(Note: We will discuss this in greater detail during our conference call.)

Not Applicable

13. If you use the results of single audits as support for close-out (e.g., completion) of the award, what are your methods and what information from the audit reports is used?

Describe methods and what information from the audit reports is used in the space below.

(Note: We will discuss this in greater detail during our conference call.)

Not Applicable

Note: The following questions refer to items "a" through "i" in question 1 of part B (see page 16).

14. If you indicated in question 1 of part B that your agency does not use single audits as a tool to monitor compliance with administrative and program requirements addressed in OMB Circular A-133 Compliance Statement, which of the following describe your reasons? (Check all that apply.)

☐ Not applicable, we do use single audits for this reason

☐ Competing priorities

☐ Limited staff resources

☐ Limited staff with required competencies

☐ We do not receive all needed audit reports

☐ Agency programs are too small to be covered by the Single Audit Act

☐ Analysis of audit reports are too time consuming

☐ Audit reports are not a valuable resource

☒ Other reason(s) - Please specify: OCFO does not receive any audit reports.

15. If you indicated in question 1 of part B that your agency does not use single audits as a tool to monitor the adequacy of recipients internal controls, which of the following describe your reasons? (Check all that apply.)

☐ Not applicable, we do use single audits for this reason

☐ Competing priorities

☐ Limited staff resources

☐ Limited staff with required competencies

☐ We do not receive all needed audit reports

☐ Agency programs are too small to be covered by the Single Audit Act

☐ Analysis of audit reports are too time consuming

☐ Audit reports are not a valuable resource

☒ Other reason(s) - Please specify: OCFO does not receive any audit reports.

16. If you indicated in question 1 of part B that your agency does not use single audits as a source of program information for the agency's performance plan or annual accountability report, which of the following describe your reasons? (Check all that apply.)

☐ Not applicable, we do use single audits for this reason

☐ Competing priorities

☐ Limited staff resources

☐ Limited staff with required competencies

☐ We do not receive all needed audit reports

☐ Agency programs are too small to be covered by the Single Audit Act

☐ Analysis of audit reports are too time consuming

☐ Audit reports are not a valuable resource

☒ Other reason(s) - Please specify: OCFO does not receive any audit reports.

17. If you indicated in question 1 of part B that your agency does not use single audits to support the agency's financial statements, which of the following describe your reasons? (Check all that apply.)

☐ Not applicable, we do use single audits for this reason

☐ Competing priorities

☐ Limited staff resources

☐ Limited staff with required competencies

☐ We do not receive all needed audit reports

☐ Agency programs are too small to be covered by the Single Audit Act

☐ Analysis of audit reports are too time consuming

☐ Audit reports are not a valuable resource

☒ Other reason(s) - Please specify: OCFO does not receive any audit reports.

18. If you indicated in question 1 of part B that your agency does not use single audits to hold federal program offices accountable for administrative and program compliance, which of the following describe your reasons? (Check all that apply.)

☐ Not applicable, we do use single audits for this reason

☐ Competing priorities

☐ Limited staff resources

☐ Limited staff with required competencies

☐ We do not receive all needed audit reports

☐ Agency programs are too small to be covered by the Single Audit Act

☐ Analysis of audit reports are too time consuming

☐ Audit reports are not a valuable resource

☒ Other reason(s) - Please specify: OCFO does not receive any audit reports.

19. If you indicated in question 1 of part B that your agency does not use single audits as a pre-award check to determine how the recipient managed previous awards, which of the following describe your reasons? (Check all that apply.)

☐ Not applicable, we do use single audits for this reason

☐ Competing priorities

☐ Limited staff resources

☐ Limited staff with required competencies

☐ We do not receive all needed audit reports

☐ Agency programs are too small to be covered by the Single Audit Act

☐ Analysis of audit reports are too time consuming

☐ Audit reports are not a valuable resource

☒ Other reason(s) - Please specify: Not an area of OCFO responsibility.

20. If you indicated in question 1 of part B that your agency does not use single audits as a source of leads for additional audits, which of the following describe your reasons? (Check all that apply.)

☐ Not applicable, we do use single audits for this reason

☐ Competing priorities

☐ Limited staff resources

☐ Limited staff with required competencies

☐ We do not receive all needed audit reports

☐ Agency programs are too small to be covered by the Single Audit Act

☐ Analysis of audit reports are too time consuming

☐ Audit reports are not a valuable resource

☒ Other reason(s) - Please specify: Not an area of OCFO responsibility.

21. If you indicated in question 1 of part B that your agency does not use single audits as a source of leads to select recipients for program site visits, which of the following describe your reasons? (Check all that apply.)

☐ Not applicable, we do use single audits for this reason

☐ Competing priorities

☐ Limited staff resources

☐ Limited staff with required competencies

☐ We do not receive all needed audit reports

☐ Agency programs are too small to be covered by the Single Audit Act

☐ Analysis of audit reports are too time consuming

☐ Audit reports are not a valuable resource

☒ Other reason(s) - Please specify: Not an area of OCFO responsibility.

22. If you indicated in question 1 of part B that your agency does not use single audits as support for close-out (e.g., completion) of the award, which of the following describe your reasons? (Check all that apply.)

☐ Not applicable, we do use single audits for this reason

☐ Competing priorities

☐ Limited staff resources

☐ Limited staff with required competencies

☐ We do not receive all needed audit reports

☐ Agency programs are too small to be covered by the Single Audit Act

☐ Analysis of audit reports are too time consuming

☐ Audit reports are not a valuable resource

☒ Other reason(s) - Please specify: Not an area of OCFO responsibility.

23. If in questions 14 through 22 you answered that your agency does not receive all needed audit reports, either describe the data that show this or provide the basis for your opinion.

(Note: We will discuss this in greater detail during our conference call.)

a) Describe data _____

b) If no data available place check here . . . ☐

c) Opinion is based on: _____

24. If in questions 14 through 22 you answered that agency programs are too small to be covered by the Single Audit Act, either describe the data that show this or provide the basis for your opinion.

(Note: We will discuss this in greater detail during our conference call.)

a) Describe data _____

b) If no data available place check here . . . ☐

c) Opinion is based on: _____

25. If in questions 14 through 22 you answered that analysis of audit reports are too time consuming, have you considered using the Single Audit Database for analysis of single audit results? (Check one.)

☐ Yes

☐ No

26. If in questions 14 through 22 you answered that audit reports are not a valuable resource, either describe the data that shows this or provide the basis for your opinion.

(Note: We will discuss this in greater detail during our conference call.)

a) Describe data _____

b) If no data available place check here . . . ☐

c) Opinion is based on: _____

27. If in questions 14 through 22 you answered that audit reports are not a valuable resource, please answer the following questions: *(Note: We will discuss this in greater detail during our conference call.)*

a) How many quality control reviews have you performed during your last completed fiscal year?

b) What were the results of the quality control reviews? *(Check one.)*

- 1. ☐ None complied with single audit criteria
- 2. ☐ Some complied with single audit criteria
- 3. ☐ Most complied with single audit criteria
- 4. ☐ All complied with single audit criteria

c) What, if any, were the areas of noncompliance with single audit criteria? *(Check all that apply.)*

- 1. ☐ GAGAS
- 2. ☐ Financial statement testing
- 3. ☐ Internal control testing
- 4. ☐ Compliance testing
- 5. ☐ Audit follow-up
- 6. ☐ Completion of data collection form
- 7. ☐ Other - Please specify: _____

d) Were methods other than quality control reviews used to identify audit deficiencies?

- 1. ☐ No
- 2. ☐ Yes → If yes, list methods used: _____

Also, indicate the problem areas. *(Check all that apply.)*

- 1. ☐ GAGAS
- 2. ☐ Financial statement testing
- 3. ☐ Internal control testing
- 4. ☐ Compliance testing
- 5. ☐ Audit follow-up
- 6. ☐ Completion of data collection form
- 7. ☐ Other - Please specify: _____

e) How many auditors did you refer to a state accountancy board for not complying with single audit criteria and what were the outcome(s)?

_____ Outcome(s) _____

f) How many auditors did you refer to the AICPA for not complying with single audit criteria and what were the outcome(s)?

_____ Outcome(s) _____

Question 27 continues on next page

g) In your opinion, how sufficient is single audit criteria to meet your needs? *(Check one in each column.)*

**Single Audit Act,
as amended in 1996**

OMB Circular A-133

**OMB Circular A-133
Compliance Supplement**

- 1. ☐ More than sufficient
- 2. ☐ Generally sufficient
- 3. ☐ Generally insufficient
- 4. ☐ Very insufficient

- 1. ☐ More than sufficient
- 2. ☐ Generally sufficient
- 3. ☐ Generally insufficient
- 4. ☐ Very insufficient

- 1. ☐ More than sufficient
- 2. ☐ Generally sufficient
- 3. ☐ Generally insufficient
- 4. ☐ Very insufficient

h) Please provide examples that illustrate how single audit criteria is insufficient in meeting your needs?
(Note: We will discuss this in greater detail during our conference call.)

i) As described in OMB Circular A-133, if a federal agency's program is not included in the scope of the audit, the federal agency may request to have the program included as a major program but must agree to pay the full incremental cost of the additional audit work.

i-1) Has your agency ever requested that an agency program be included in the scope of a single audit and paid the additional cost?

- 1. ☐ Yes
- 2. ☐ No
- 3. ☐ Cannot determine

i-2) Have the program managers for your agency's largest programs ever requested that their programs be included in the scope of a single audit and paid the additional cost?

- 1. ☐ Yes
- 2. ☐ No
- 3. ☐ Cannot determine

j) If you feel that single audit reports are not a valuable resource, what, if anything, do you use that better meets your needs? *(Note: We will discuss this in greater detail during our conference call.)*

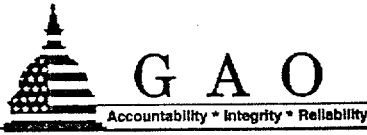
k) Have other types of reviews identified problems that you believe should have been identified during the single audit? *(Note: We will discuss this in greater detail during our conference call.)*

28. The Single Audit Database includes information on Single Audit Reports that contain issues that require corrective action. However, it does not currently contain information on whether the problems have been corrected.

In your opinion, should Single Audit Stakeholders and their ongoing Single Audit Initiatives (OMB, PCIE, CFO Single Audit Projects, Agency Single Audit Coordinators) consider the feasibility of identifying, for each audit finding reference number in the Federal Audit Clearinghouse-single audit database, those audit findings (e.g., problems) that have been corrected? *(Check one.) (Note: We will discuss this in greater detail during our conference call.)*

- 1. ☒ Yes
- 2. ☐ No

Thank you for your assistance.



Survey on Use of Single Audit Reports

Part B-2 To be completed by the OIG

One of the many projects undertaken by the CFO Council includes implementing the grant streamlining objectives of the Federal Financial Assistance Management Improvement Act of 1999 (P.L.106-107). The single audit concept is an audit approach that supports grant-streamlining initiatives. However, there may be a need to reassess whether it is the best way to audit grants and other forms of federal awards over the next decade, when federal awards may escalate from the current \$325 billion to over \$1 trillion dollars.

1. Does your office use the results of single audits in any of the following ways? (Check one box in each row. Add other uses.)

Use of single audits:	Yes	No
a) As a tool to monitor compliance with administrative and programs requirements addressed in OMB Circular A-133 Compliance Supplement	X	
b) As a tool to monitor the adequacy of recipients compliance with internal controls	X	
c) As a source of program information for the agency's performance plan or annual accountability report		X
d) To support the agency's financial statements		X
e) To hold federal program offices accountable for administrative and program compliance		X
f) As a pre-award check to determine how the recipient managed previous awards		X
g) As a source of leads for additional audits		X
h) As a source of leads to select recipients for program site visits		X
i) As support for close-out (e.g., completion) of the award		X
j) Other use - Specify:		
k) Other use - Specify:		
l) Other use - Specify:		

Instruction: In question 1, if you answered "No" to all the uses listed (a through e) and did not specify any other use(s) in f through j, **skip to question 14.**

If you answered "Yes" to any use listed or specified any other use, **continue with question 2.**

2. If you use the results of single audits to monitor compliance with program requirements or the adequacy of internal controls, which of the following statements describe your method(s)? Check all that apply. Describe other methods.

- ☒ Staff read all single audit reports that they receive to determine whether they identify noncompliance with program requirements or inadequacy of internal controls.
- ☐ The Federal Audit Clearinghouse - single audit database (<http://harvester.census.gov/sac/>) is used to monitor the extent of compliance or internal control problems.
- ☐ Other (Describe other methods and what information from the audit reports is used in the space below.)
(Note: We will discuss this in greater detail during our conference call.)

3. If you use the Federal Audit Clearinghouse-single audit database to monitor compliance problems or internal control problems, which of the following analyses do you perform? (Check one box in each row. Add other types of analyses performed and related action.)

Use of the Single Audit Database	Yes	No
a) The Federal Audit Clearinghouse single audit database is used to determine whether multiple agency programs have similar audit issues called "finding categories." See 14 finding categories in A-133, 320 (c) (e.g., unallowed activities, unallowed costs, cash management, eligibility etc.).		
b) The Federal Audit Clearinghouse single audit database is used to identify recipients that have incurred questioned costs and/or have made improper payments.		
c) The Federal Audit Clearinghouse single audit database is used to determine how many recipients have recurring findings.		
d) The Federal Audit Clearinghouse single audit database is used to determine whether large dollar or complex programs have significant findings such as adverse opinions on recipient compliance with program laws and regulations.		
e) The Federal Audit Clearinghouse single audit database is used to study the findings of subrecipients. (A subrecipient is a nonfederal entity that expends federal awards received from a pass-through entity to carry out a federal program.)		
f) Other - Specify:		
g) Other - Specify:		

4. If you answered "yes" to any of the above statements in question 3, describe the impact on the affected programs, recommendations, improvements made, sanctions enforced, if any, or other actions taken in the space below. *(Note: We will discuss this in greater detail during our conference call.)*

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper has a slightly textured appearance and some minor discoloration or shadows, suggesting it might be a scan of a physical document. There is no handwriting or other markings on the page.

5. If you do not currently use the single audit database for analyses, has your agency ever considered using it for analyses? (Check one.)

☐ Yes☒ No

6. If you do not currently use the single audit database for analyses, which of the following, if any, would need to occur to facilitate usage? (Check one box in each row. Add other needs.)

Needed for Single Audit Database Usage	Yes	No
a) Staff competency improved in use of software programs		
b) Enhanced training on use of single audit database		
c) More computer capacity		
d) Other - Specify:		
e) Other - Specify:		
f) Other - Specify:		

* We have only one program.

7. If you use the results of single audits as a source of program information for the agency's performance plan or annual accountability report, what are your methods and what information from the audit reports is used?

Describe methods and what information from the audit reports is used in the space below.

(Note: We will discuss this in greater detail during our conference call.)

Not Applicable

8. If you use the results of single audits to support your agency's financial statements, what are your methods what information from the audit reports is used?

Describe methods and what information from the audit reports is used in the space below.

(Note: We will discuss this in greater detail during our conference call.)

Not Applicable

9. If you use the results of single audits to hold federal program offices accountable for administrative and program compliance, what are your methods and what information from the audit reports is used?

Describe methods and what information from the audit reports is used in the space below.

(Note: We will discuss this in greater detail during our conference call.)

Not Applicable

10. If you use the results of single audits as a pre-award check to determine how the recipient managed previous awards, what are your methods and what information from the audit reports is used?

Describe methods and what information from the audit reports is used in the space below.
(Note: We will discuss this in greater detail during our conference call.)

Not Applicable

11. If you use the results of single audits as a source of leads for additional audits, what are your methods and what information from the audit reports is used?

Describe methods and what information from the audit reports is used in the space below.
(Note: We will discuss this in greater detail during our conference call.)

Not Applicable

12. If you use the results of single audits as a source of leads to select recipients for program site visits, what are your methods and what information from the audit reports is used?

Describe methods and what information from the audit reports is used in the space below.
(Note: We will discuss this in greater detail during our conference call.)

Not Applicable

13. If you use the results of single audits as support for close-out (e.g., completion) of the award, what are your methods and what information from the audit reports is used?

Describe methods and what information from the audit reports is used in the space below.

(Note: We will discuss this in greater detail during our conference call.)

Not Applicable

Note: The following questions refer to items "a" through "i" in question 1 of part B (see page 16).

14. If you indicated in question 1 of part B that your agency does not use single audits as a tool to monitor compliance with administrative and program requirements addressed in OMB Circular A-133 Compliance Statement, which of the following describe your reasons? *(Check all that apply.)*

☒ Not applicable, we do use single audits for this reason

- ☐ Competing priorities
☐ Limited staff resources
☐ Limited staff with required competencies
☐ We do not receive all needed audit reports
☐ Agency programs are too small to be covered by the Single Audit Act
☐ Analysis of audit reports are too time consuming
☐ Audit reports are not a valuable resource
☐ Other reason(s) - Please specify: _____

15. If you indicated in question 1 of part B that your agency does not use single audits as a tool to monitor the adequacy of recipients internal controls, which of the following describe your reasons? *(Check all that apply.)*

☒ Not applicable, we do use single audits for this reason

- ☐ Competing priorities
☐ Limited staff resources
☐ Limited staff with required competencies
☐ We do not receive all needed audit reports
☐ Agency programs are too small to be covered by the Single Audit Act
☐ Analysis of audit reports are too time consuming
☐ Audit reports are not a valuable resource
☐ Other reason(s) - Please specify: _____

16. If you indicated in question 1 of part B that your agency does not use single audits as a source of program information for the agency's performance plan or annual accountability report, which of the following describe your reasons? *(Check all that apply.)*

- ☐ Not applicable, we do use single audits for this reason
- ☐ Competing priorities
- ☐ Limited staff resources
- ☐ Limited staff with required competencies
- ☐ We do not receive all needed audit reports
- ☐ Agency programs are too small to be covered by the Single Audit Act
- ☐ Analysis of audit reports are too time consuming
- ☐ Audit reports are not a valuable resource
- ☒ Other reason(s) - Please specify: OIG not responsible.

17. If you indicated in question 1 of part B that your agency does not use single audits to support the agency's financial statements, which of the following describe your reasons? *(Check all that apply.)*

- ☐ Not applicable, we do use single audits for this reason
- ☐ Competing priorities
- ☐ Limited staff resources
- ☐ Limited staff with required competencies
- ☐ We do not receive all needed audit reports
- ☐ Agency programs are too small to be covered by the Single Audit Act
- ☐ Analysis of audit reports are too time consuming
- ☐ Audit reports are not a valuable resource
- ☒ Other reason(s) - Please specify: OIG not responsible.

18. If you indicated in question 1 of part B that your agency does not use single audits to hold federal program offices accountable for administrative and program compliance, which of the following describe your reasons? *(Check all that apply.)*

- ☐ Not applicable, we do use single audits for this reason
- ☐ Competing priorities
- ☐ Limited staff resources
- ☐ Limited staff with required competencies
- ☐ We do not receive all needed audit reports
- ☐ Agency programs are too small to be covered by the Single Audit Act
- ☐ Analysis of audit reports are too time consuming
- ☐ Audit reports are not a valuable resource
- ☒ Other reason(s) - Please specify: OIG not responsible.

19. If you indicated in question 1 of part B that your agency does not use single audits as a pre-award check to determine how the recipient managed previous awards, which of the following describe your reasons? (Check all that apply.)

☐ Not applicable, we do use single audits for this reason

☐ Competing priorities

☐ Limited staff resources

☐ Limited staff with required competencies

☐ We do not receive all needed audit reports

☐ Agency programs are too small to be covered by the Single Audit Act

☐ Analysis of audit reports are too time consuming

☐ Audit reports are not a valuable resource

☒ Other reason(s) - Please specify: OIG not responsible.

20. If you indicated in question 1 of part B that your agency does not use single audits as a source of leads for additional audits, which of the following describe your reasons? (Check all that apply.)

☐ Not applicable, we do use single audits for this reason

☐ Competing priorities

☐ Limited staff resources

☐ Limited staff with required competencies

☐ We do not receive all needed audit reports

☐ Agency programs are too small to be covered by the Single Audit Act

☐ Analysis of audit reports are too time consuming

☐ Audit reports are not a valuable resource

☒ Other reason(s) - Please specify: OIG not responsible.

21. If you indicated in question 1 of part B that your agency does not use single audits as a source of leads to select recipients for program site visits, which of the following describe your reasons? (Check all that apply.)

☐ Not applicable, we do use single audits for this reason

☐ Competing priorities

☐ Limited staff resources

☐ Limited staff with required competencies

☐ We do not receive all needed audit reports

☐ Agency programs are too small to be covered by the Single Audit Act

☐ Analysis of audit reports are too time consuming

☐ Audit reports are not a valuable resource

☒ Other reason(s) - Please specify: OIG not responsible.

22. If you indicated in question 1 of part B that your agency does not use single audits as support for close-out (e.g., completion) of the award, which of the following describe your reasons? (Check all that apply.)

- ☐ Not applicable, we do use single audits for this reason
- ☐ Competing priorities
- ☐ Limited staff resources
- ☐ Limited staff with required competencies
- ☐ We do not receive all needed audit reports
- ☐ Agency programs are too small to be covered by the Single Audit Act
- ☐ Analysis of audit reports are too time consuming
- ☐ Audit reports are not a valuable resource
- ☒ Other reason(s) - Please specify: OIG not responsible.

23. If in questions 14 through 22 you answered that your agency does not receive all needed audit reports, either describe the data that show this or provide the basis for your opinion.

(Note: We will discuss this in greater detail during our conference call.)

a) Describe data _____

b) If no data available place check here ... ☐

c) Opinion is based on: _____

24. If in questions 14 through 22 you answered that agency programs are too small to be covered by the Single Audit Act, either describe the data that show this or provide the basis for your opinion.

(Note: We will discuss this in greater detail during our conference call.)

a) Describe data _____

b) If no data available place check here ... ☐

c) Opinion is based on: _____

25. If in questions 14 through 22 you answered that analysis of audit reports are too time consuming, have you considered using the Single Audit Database for analysis of single audit results? (Check one.)

- ☐ Yes
- ☐ No

26. If in questions 14 through 22 you answered that audit reports are not a valuable resource, either describe the data that shows this or provide the basis for your opinion.

(Note: We will discuss this in greater detail during our conference call.)

a) Describe data _____

b) If no data available place check here ... ☐

c) Opinion is based on: _____

27. If in questions 14 through 22 you answered that audit reports are not a valuable resource, please answer the following questions: *(Note: We will discuss this in greater detail during our conference call.)*

a) How many quality control reviews have you performed during your last completed fiscal year?

b) What were the results of the quality control reviews? *(Check one.)*

- 1. ☐ None complied with single audit criteria
- 2. ☐ Some complied with single audit criteria
- 3. ☐ Most complied with single audit criteria
- 4. ☐ All complied with single audit criteria

c) What, if any, were the areas of noncompliance with single audit criteria? *(Check all that apply.)*

- 1. ☐ GAGAS
- 2. ☐ Financial statement testing
- 3. ☐ Internal control testing
- 4. ☐ Compliance testing
- 5. ☐ Audit follow-up
- 6. ☐ Completion of data collection form
- 7. ☐ Other - Please specify: _____

d) Were methods other than quality control reviews used to identify audit deficiencies?

- 1. ☐ No
- 2. ☐ Yes → If yes, list methods used: _____

Also, indicate the problem areas. *(Check all that apply.)*

- 1. ☐ GAGAS
- 2. ☐ Financial statement testing
- 3. ☐ Internal control testing
- 4. ☐ Compliance testing
- 5. ☐ Audit follow-up
- 6. ☐ Completion of data collection form
- 7. ☐ Other - Please specify: _____

e) How many auditors did you refer to a state accountancy board for not complying with single audit criteria and what were the outcome(s)?

_____ Outcome(s) _____

f) How many auditors did you refer to the AICPA for not complying with single audit criteria and what were the outcome(s)?

_____ Outcome(s) _____

Question 27 continues on next page

g) In your opinion, how sufficient is single audit criteria to meet your needs? *(Check one in each column.)*

**Single Audit Act,
as amended in 1996**

OMB Circular A-133

**OMB Circular A-133
Compliance Supplement**

- 1. ☐ More than sufficient
- 2. ☐ Generally sufficient
- 3. ☐ Generally insufficient
- 4. ☐ Very insufficient

- 1. ☐ More than sufficient
- 2. ☐ Generally sufficient
- 3. ☐ Generally insufficient
- 4. ☐ Very insufficient

- 1. ☐ More than sufficient
- 2. ☐ Generally sufficient
- 3. ☐ Generally insufficient
- 4. ☐ Very insufficient

h) Please provide examples that illustrate how single audit criteria is insufficient in meeting your needs?
(Note: We will discuss this in greater detail during our conference call.)

i) As described in OMB Circular A-133, if a federal agency's program is not included in the scope of the audit, the federal agency may request to have the program included as a major program but must agree to pay the full incremental cost of the additional audit work.

i-1) Has your agency ever requested that an agency program be included in the scope of a single audit and paid the additional cost?

- 1. ☐ Yes
- 2. ☐ No
- 3. ☐ Cannot determine

i-2) Have the program managers for your agency's largest programs ever requested that their programs be included in the scope of a single audit and paid the additional cost?

- 1. ☐ Yes
- 2. ☐ No
- 3. ☐ Cannot determine

j) If you feel that single audit reports are not a valuable resource, what, if anything, do you use that better meets your needs? *(Note: We will discuss this in greater detail during our conference call.)*

k) Have other types of reviews identified problems that you believe should have been identified during the single audit? *(Note: We will discuss this in greater detail during our conference call.)*

28. The Single Audit Database includes information on Single Audit Reports that contain issues that require corrective action. However, it does not currently contain information on whether the problems have been corrected.

In your opinion, should Single Audit Stakeholders and their ongoing Single Audit Initiatives (OMB, PCIE, CFO Single Audit Projects, Agency Single Audit Coordinators) consider the feasibility of identifying, for each audit finding reference number in the Federal Audit Clearinghouse-single audit database, those audit findings (e.g., problems) that have been corrected? *(Check one.) (Note: We will discuss this in greater detail during our conference call.)*

- 1. ☒ Yes This porcess would be helpful to agencies that receive multiple single audit reports with multiple findings.
- 2. ☐ No

Thank you for your assistance.



Survey on Use of Single Audit Reports

Part B-3 To be completed by Agency Program Office

One of the many projects undertaken by the CFO Council includes implementing the grant streamlining objectives of the Federal Financial Assistance Management Improvement Act of 1999 (P.L.106-107). The single audit concept is an audit approach that supports grant-streamlining initiatives. However, there may be a need to reassess whether it is the best way to audit grants and other forms of federal awards over the next decade, when federal awards may escalate from the current \$325 billion to over \$1 trillion dollars.

1. Does your office use the results of single audits in any of the following ways? *(Check one box in each row. Add other uses.)*

Use of single audits:	Yes	No
a) As a tool to monitor compliance with administrative and programs requirements addressed in OMB Circular A-133 Compliance Supplement		X
b) As a tool to monitor the adequacy of recipients compliance with internal controls	X	
c) As a source of program information for the agency's performance plan or annual accountability report		X
d) To support the agency's financial statements		X
e) To hold federal program offices accountable for administrative and program compliance		X
f) As a pre-award check to determine how the recipient managed previous awards	X	
g) As a source of leads for additional audits	X	
h) As a source of leads to select recipients for program site visits		X
i) As support for close-out (e.g., completion) of the award	X	
j) Other use - Specify:		
k) Other use - Specify:		
l) Other use - Specify:		

Instruction: In question 1, if you answered "No" to all the uses listed (a through e) and did not specify any other use(s) in f through j, **skip to question 14.**

If you answered "Yes" to any use listed or specified any other use, **continue with question 2.**

2. If you use the results of single audits to monitor compliance with program requirements or the adequacy of internal controls, which of the following statements describe your method(s)? Check all that apply. Describe other methods.

- ☒ Staff read all single audit reports that they receive to determine whether they identify noncompliance with program requirements or inadequacy of internal controls.
- ☐ The Federal Audit Clearinghouse - single audit database (<http://harvester.census.gov/sac/>) is used to monitor the extent of compliance or internal control problems.
- ☐ Other (Describe other methods and what information from the audit reports is used in the space below.)
(Note: We will discuss this in greater detail during our conference call.)
- _____
- _____
- _____

3. If you use the Federal Audit Clearinghouse-single audit database to monitor compliance problems or internal control problems, which of the following analyses do you perform? (Check one box in each row. Add other types of analyses performed and related action.)

Use of the Single Audit Database	Yes	No
a) The Federal Audit Clearinghouse single audit database is used to determine whether multiple agency programs have similar audit issues called "finding categories." See 14 finding categories in A-133, 320 (c) (e.g., unallowed activities, unallowed costs, cash management, eligibility etc.).		
b) The Federal Audit Clearinghouse single audit database is used to identify recipients that have incurred questioned costs and/or have made improper payments.		
c) The Federal Audit Clearinghouse single audit database is used to determine how many recipients have recurring findings.		
d) The Federal Audit Clearinghouse single audit database is used to determine whether large dollar or complex programs have significant findings such as adverse opinions on recipient compliance with program laws and regulations.		
e) The Federal Audit Clearinghouse single audit database is used to study the findings of subrecipients. (A subrecipient is a nonfederal entity that expends federal awards received from a pass-through entity to carry out a federal program.)		
f) Other - Specify:		
g) Other - Specify:		

4. If you answered "yes" to any of the above statements in question 3, describe the impact on the affected programs, recommendations, improvements made, sanctions enforced, if any, or other actions taken in the space below. *(Note: We will discuss this in greater detail during our conference call.)*

Not Applicable

5. If you do not currently use the single audit database for analyses, has your agency ever considered using it for analyses? *(Check one.)*

☐ Yes

☒ No

6. If you do not currently use the single audit database for analyses, which of the following, if any, would need to occur to facilitate usage? *(Check one box in each row. Add other needs.)*

Needed for Single Audit Database Usage	Yes	No
a) Staff competency improved in use of software programs	X	
b) Enhanced training on use of single audit database	X	
c) More computer capacity	X	
d) Other - Specify:		
e) Other - Specify:		
f) Other - Specify:		

* We do not need to use the database.

7. If you use the results of single audits as a source of program information for the agency's performance plan or annual accountability report, what are your methods and what information from the audit reports is used?

Describe methods and what information from the audit reports is used in the space below.

(Note: We will discuss this in greater detail during our conference call.)

Not Applicable

8. If you use the results of single audits to support your agency's financial statements, what are your methods what information from the audit reports is used?

Describe methods and what information from the audit reports is used in the space below.

(Note: We will discuss this in greater detail during our conference call.)

Not Applicable

9. If you use the results of single audits to hold federal program offices accountable for administrative and program compliance, what are your methods and what information from the audit reports is used?

Describe methods and what information from the audit reports is used in the space below.

(Note: We will discuss this in greater detail during our conference call.)

Not Applicable

10. If you use the results of single audits as a pre-award check to determine how the recipient managed previous awards, what are your methods and what information from the audit reports is used?

Describe methods and what information from the audit reports is used in the space below.

(Note: We will discuss this in greater detail during our conference call.)

Not Applicable

11. If you use the results of single audits as a source of leads for additional audits, what are your methods and what information from the audit reports is used?

Describe methods and what information from the audit reports is used in the space below.

(Note: We will discuss this in greater detail during our conference call.)

Not Applicable

12. If you use the results of single audits as a source of leads to select recipients for program site visits, what are your methods and what information from the audit reports is used?

Describe methods and what information from the audit reports is used in the space below.

(Note: We will discuss this in greater detail during our conference call.)

Not Applicable

13. If you use the results of single audits as support for close-out (e.g., completion) of the award, what are your methods and what information from the audit reports is used?

Describe methods and what information from the audit reports is used in the space below.

(Note: We will discuss this in greater detail during our conference call.)

We use the audits for all final indirect rates and questional direct costs.

Note: The following questions refer to items "a" through "i" in question 1 of part B (see page 16).

14. If you indicated in question 1 of part B that your agency does not use single audits as a tool to monitor compliance with administrative and program requirements addressed in OMB Circular A-133 Compliance Statement, which of the following describe your reasons? (Check all that apply.)

- ☐ Not applicable, we do use single audits for this reason
- ☐ Competing priorities
- ☐ Limited staff resources
- ☐ Limited staff with required competencies
- ☐ We do not receive all needed audit reports
- ☐ Agency programs are too small to be covered by the Single Audit Act
- ☐ Analysis of audit reports are too time consuming
- ☐ Audit reports are not a valuable resource
- ☒ Other reason(s) - Please specify: Not Applicable

15. If you indicated in question 1 of part B that your agency does not use single audits as a tool to monitor the adequacy of recipients internal controls, which of the following describe your reasons? (Check all that apply.)

- ☒ Not applicable, we do use single audits for this reason
- ☐ Competing priorities
- ☐ Limited staff resources
- ☐ Limited staff with required competencies
- ☐ We do not receive all needed audit reports
- ☐ Agency programs are too small to be covered by the Single Audit Act
- ☐ Analysis of audit reports are too time consuming
- ☐ Audit reports are not a valuable resource
- ☐ Other reason(s) - Please specify: _____

16. If you indicated in question 1 of part B that your agency does not use single audits as a source of program information for the agency's performance plan or annual accountability report, which of the following describe your reasons? (Check all that apply.)

☐ Not applicable, we do use single audits for this reason

☐ Competing priorities

☐ Limited staff resources

☐ Limited staff with required competencies

☐ We do not receive all needed audit reports

☐ Agency programs are too small to be covered by the Single Audit Act

☐ Analysis of audit reports are too time consuming

☐ Audit reports are not a valuable resource

☒ Other reason(s) - Please specify: Not Applicable

17. If you indicated in question 1 of part B that your agency does not use single audits to support the agency's financial statements, which of the following describe your reasons? (Check all that apply.)

☐ Not applicable, we do use single audits for this reason

☐ Competing priorities

☐ Limited staff resources

☐ Limited staff with required competencies

☐ We do not receive all needed audit reports

☐ Agency programs are too small to be covered by the Single Audit Act

☐ Analysis of audit reports are too time consuming

☐ Audit reports are not a valuable resource

☒ Other reason(s) - Please specify: Not Applicable

18. If you indicated in question 1 of part B that your agency does not use single audits to hold federal program offices accountable for administrative and program compliance, which of the following describe your reasons? (Check all that apply.)

☐ Not applicable, we do use single audits for this reason

☐ Competing priorities

☐ Limited staff resources

☐ Limited staff with required competencies

☐ We do not receive all needed audit reports

☐ Agency programs are too small to be covered by the Single Audit Act

☐ Analysis of audit reports are too time consuming

☐ Audit reports are not a valuable resource

☒ Other reason(s) - Please specify: Not Applicable

19. If you indicated in question 1 of part B that your agency does not use single audits as a pre-award check to determine how the recipient managed previous awards, which of the following describe your reasons? (Check all that apply.)

☒ Not applicable, we do use single audits for this reason

- ☐ Competing priorities
- ☐ Limited staff resources
- ☐ Limited staff with required competencies
- ☐ We do not receive all needed audit reports
- ☐ Agency programs are too small to be covered by the Single Audit Act
- ☐ Analysis of audit reports are too time consuming
- ☐ Audit reports are not a valuable resource
- ☐ Other reason(s) - Please specify: _____

20. If you indicated in question 1 of part B that your agency does not use single audits as a source of leads for additional audits, which of the following describe your reasons? (Check all that apply.)

☒ Not applicable, we do use single audits for this reason

- ☐ Competing priorities
- ☐ Limited staff resources
- ☐ Limited staff with required competencies
- ☐ We do not receive all needed audit reports
- ☐ Agency programs are too small to be covered by the Single Audit Act
- ☐ Analysis of audit reports are too time consuming
- ☐ Audit reports are not a valuable resource
- ☐ Other reason(s) - Please specify: _____

21. If you indicated in question 1 of part B that your agency does not use single audits as a source of leads to select recipients for program site visits, which of the following describe your reasons? (Check all that apply.)

☐ Not applicable, we do use single audits for this reason

- ☐ Competing priorities
- ☐ Limited staff resources
- ☐ Limited staff with required competencies
- ☐ We do not receive all needed audit reports
- ☐ Agency programs are too small to be covered by the Single Audit Act
- ☐ Analysis of audit reports are too time consuming
- ☐ Audit reports are not a valuable resource
- ☒ Other reason(s) - Please specify: Not Applicable

22. If you indicated in question 1 of part B that your agency does not use single audits as support for close-out (e.g., completion) of the award, which of the following describe your reasons? (Check all that apply.)

☒ Not applicable, we do use single audits for this reason

- ☐ Competing priorities
- ☐ Limited staff resources
- ☐ Limited staff with required competencies
- ☐ We do not receive all needed audit reports
- ☐ Agency programs are too small to be covered by the Single Audit Act
- ☐ Analysis of audit reports are too time consuming
- ☐ Audit reports are not a valuable resource
- ☐ Other reason(s) - Please specify: _____

23. If in questions 14 through 22 you answered that your agency does not receive all needed audit reports, either describe the data that show this or provide the basis for your opinion.

(Note: We will discuss this in greater detail during our conference call.)

a) Describe data _____

b) If no data available place check here . . . ☐

c) Opinion is based on: _____

24. If in questions 14 through 22 you answered that agency programs are too small to be covered by the Single Audit Act, either describe the data that show this or provide the basis for your opinion.

(Note: We will discuss this in greater detail during our conference call.)

a) Describe data _____

b) If no data available place check here . . . ☐

c) Opinion is based on: _____

25. If in questions 14 through 22 you answered that analysis of audit reports are too time consuming, have you considered using the Single Audit Database for analysis of single audit results? (Check one.)

☐ Yes

☐ No

26. If in questions 14 through 22 you answered that audit reports are not a valuable resource, either describe the data that shows this or provide the basis for your opinion.

(Note: We will discuss this in greater detail during our conference call.)

a) Describe data _____

b) If no data available place check here . . . ☐

c) Opinion is based on: _____

27. If in questions 14 through 22 you answered that audit reports are not a valuable resource, please answer the following questions: *(Note: We will discuss this in greater detail during our conference call.)*

a) How many quality control reviews have you performed during your last completed fiscal year?

b) What were the results of the quality control reviews? *(Check one.)*

- 1. ☐ None complied with single audit criteria
- 2. ☐ Some complied with single audit criteria
- 3. ☐ Most complied with single audit criteria
- 4. ☐ All complied with single audit criteria

c) What, if any, were the areas of noncompliance with single audit criteria? *(Check all that apply.)*

- 1. ☐ GAGAS
- 2. ☐ Financial statement testing
- 3. ☐ Internal control testing
- 4. ☐ Compliance testing
- 5. ☐ Audit follow-up
- 6. ☐ Completion of data collection form
- 7. ☐ Other - Please specify: _____

d) Were methods other than quality control reviews used to identify audit deficiencies?

- 1. ☐ No
- 2. ☐ Yes → If yes, list methods used: _____

Also, indicate the problem areas. *(Check all that apply.)*

- 1. ☐ GAGAS
- 2. ☐ Financial statement testing
- 3. ☐ Internal control testing
- 4. ☐ Compliance testing
- 5. ☐ Audit follow-up
- 6. ☐ Completion of data collection form
- 7. ☐ Other - Please specify: _____

e) How many auditors did you refer to a state accountancy board for not complying with single audit criteria and what were the outcome(s)?

_____ Outcome(s) _____

f) How many auditors did you refer to the AICPA for not complying with single audit criteria and what were the outcome(s)?

_____ Outcome(s) _____

Question 27 continues on next page

g) In your opinion, how sufficient is single audit criteria to meet your needs? (Check one in each column.)

**Single Audit Act,
as amended in 1996**

OMB Circular A-133

**OMB Circular A-133
Compliance Supplement**

- 1. ☐ More than sufficient
- 2. ☐ Generally sufficient
- 3. ☐ Generally insufficient
- 4. ☐ Very insufficient

- 1. ☐ More than sufficient
- 2. ☐ Generally sufficient
- 3. ☐ Generally insufficient
- 4. ☐ Very insufficient

- 1. ☐ More than sufficient
- 2. ☐ Generally sufficient
- 3. ☐ Generally insufficient
- 4. ☐ Very insufficient

h) Please provide examples that illustrate how single audit criteria is insufficient in meeting your needs?
(Note: We will discuss this in greater detail during our conference call.)

i) As described in OMB Circular A-133, if a federal agency's program is not included in the scope of the audit, the federal agency may request to have the program included as a major program but must agree to pay the full incremental cost of the additional audit work.

i-1) Has your agency ever requested that an agency program be included in the scope of a single audit and paid the additional cost?

- 1. ☐ Yes
- 2. ☐ No
- 3. ☐ Cannot determine

i-2) Have the program managers for your agency's largest programs ever requested that their programs be included in the scope of a single audit and paid the additional cost?

- 1. ☐ Yes
- 2. ☐ No
- 3. ☐ Cannot determine

j) If you feel that single audit reports are not a valuable resource, what, if anything, do you use that better meets your needs? (Note: We will discuss this in greater detail during our conference call.)

k) Have other types of reviews identified problems that you believe should have been identified during the single audit? (Note: We will discuss this in greater detail during our conference call.)

28. The Single Audit Database includes information on Single Audit Reports that contain issues that require corrective action. However, it does not currently contain information on whether the problems have been corrected.

In your opinion, should Single Audit Stakeholders and their ongoing Single Audit Initiatives (OMB, PCIE, CFO Single Audit Projects, Agency Single Audit Coordinators) consider the feasibility of identifying, for each audit finding reference number in the Federal Audit Clearinghouse-single audit database, those audit findings (e.g., problems) that have been corrected? (Check one.) (Note: We will discuss this in greater detail during our conference call.)

- 1. ☒ Yes
- 2. ☐ No

Thank you for your assistance.