



Federal Single Audit Checklist

Item	Needed for Auditor	Completed
<input checked="" type="checkbox"/> Contact SAO Local Audit team to schedule Audit <input type="checkbox"/> Email request for Federal Single Audit as soon as you realize that the threshold has been exceeded (\$750,000.00)	YES	
<input checked="" type="checkbox"/> SEFA (Schedule of Expenditures of Federal Awards-#16) <input type="checkbox"/> Prepared on the same basis of accounting that the financial report is prepared (Cash or GAAP) <input type="checkbox"/> Open period expenditures and certain "federal" revenues are included <input type="checkbox"/> Includes both "Direct" and "Indirect" federal projects and allocates the current year expenditures appropriately on Schedule 16 <input type="checkbox"/> Each federal award has been listed separately <input type="checkbox"/> CFDA Number verified and accurate for each award <input type="checkbox"/> Federal Agency Name accurately shown <input type="checkbox"/> Pass-Through Agency name shown, along with contract number <input type="checkbox"/> Federal Program name is shown <input type="checkbox"/> ARRA projects are properly identified <input type="checkbox"/> Amounts paid to sub-recipients are reported <input type="checkbox"/> Non-cash items, loans and guarantees are included <input type="checkbox"/> Schedule 16 accuracy verified and notes are attached	YES SAO online schedule provides resource for Federal Program names when you have the CFDA #	
<input checked="" type="checkbox"/> Notes to Schedule 16 (SEFA) <input type="checkbox"/> All applicable note numbers have been indicated on Schedule 16 <input type="checkbox"/> Notes to Schedule 16 are completed and attached <input type="checkbox"/> Exceptions beyond the SAO recommended language has been included	YES	
<input checked="" type="checkbox"/> Contract/Award Documentation <input type="checkbox"/> Copy of contract/award available for Auditor <input type="checkbox"/> Copy of the Letter of Conditions (if applicable)	YES	
<input checked="" type="checkbox"/> Cost Principles/Allowed Costs <input type="checkbox"/> Support documentation for all federal expenditures <input type="checkbox"/> Review terms & conditions of grant/loan agreement to verify	YES Auditor will verify	
<input checked="" type="checkbox"/> Cash Management <input type="checkbox"/> Evaluation of timely request and disbursement of funds <input type="checkbox"/> Applies to Advance awards only not to Reimbursement	Compliance Area Auditor will verify	
<input checked="" type="checkbox"/> Davis-Bacon Act <input type="checkbox"/> 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) <input type="checkbox"/> Certified payroll and statement of compliance on file	Compliance Area Auditor will verify	
<input checked="" type="checkbox"/> Eligibility of Participants <input type="checkbox"/> Documentation of verification that recipients meet the eligibility requirements of the program <input type="checkbox"/> Pass through entities made awards to eligible sub-recipients	Compliance Area If applicable – Auditor will verify	
<input checked="" type="checkbox"/> Equipment <input type="checkbox"/> Records to reflect proper tracking and maintenance of equipment and/or property <input type="checkbox"/> Disposition of any federal awards equipment or real property has been done in compliance with awarding agency	Compliance Area If applicable – Auditor will verify	





Item	Needed for Auditor	Ready for Audit
<input checked="" type="checkbox"/> Matching/Cost Sharing	Compliance Area	
<input type="checkbox"/> Support documentation to reflect cash match requirements have been met.	Auditor will verify	
<input checked="" type="checkbox"/> Level of Effort and Earmarking	Compliance Area	
<input type="checkbox"/> Each federal program is unique, check for supplanting language or specified timeframes for use of funds	Auditor will verify	
<input checked="" type="checkbox"/> Period of Availability	Compliance Area	
<input type="checkbox"/> Funds were used only during the eligibility period. <input type="checkbox"/> Prior period expenditures have support documentation	Auditor will verify	
<input checked="" type="checkbox"/> Procurement (Bidding compliance)	Compliance Area	
<input type="checkbox"/> Selection of Engineer <input type="checkbox"/> Selection of contractor (state bid laws met?)- support documentation needed <input type="checkbox"/> Basis of contract price (state bid laws met?) – award process and support documentation needed <input type="checkbox"/> Evidence of full and open competition (state bid laws met?) – copies of official publications and open public meetings for the award process	Auditor will verify	
<input checked="" type="checkbox"/> Suspension & Debarment	Compliance Area	
<input type="checkbox"/> Must demonstrate 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 and when the verification was completed.)	Auditor will verify	
<input checked="" type="checkbox"/> Program Income	Compliance Area	
<input type="checkbox"/> Funds were used only during the eligibility period. <input type="checkbox"/> Prior period expenditures have support documentation	If applicable – Auditor will verify	
<input checked="" type="checkbox"/> Real Property Acquisition and Relocation Assistance	Compliance Area	
<input type="checkbox"/> Evidence to support compliance with federal regulations for relocation assistance and real property acquisition (if applicable)	If applicable – Auditor will verify	
<input checked="" type="checkbox"/> Changes in Scope or Budget	Compliance Area	
<input type="checkbox"/> Evidence of submittal of approval for changes in budget	Auditor will verify	
<input checked="" type="checkbox"/> Financial Policies and Procedures	Compliance Area	
<input type="checkbox"/> Procurement policy that incorporates the “Uniform Guidance” requirements of 2 CFR 200 <input type="checkbox"/> Documentation to support compliance with certification requirements of 2 CFR 200.415 (a) <input type="checkbox"/> Documentation of Financial statement review <input type="checkbox"/> Documentation of journal entry controls <input type="checkbox"/> Demonstrate that the financial system is adequate to account for grant/loan revenues, expenditures	Auditor will verify	