

Single Audit or Program-Specific Audit Reporting Package Checklist

PURPOSE: This Checklist is designed merely to ensure that the single audit reporting package contains the essential elements in accordance with OMB Circular A-133 and the new Uniform Guidance for single audit reports for the year ended 12/31/2015 and subsequent years. The Checklist serves as informational purposes only and it is part of the commonwealth's submission process for either the OMB Circular A-133 or the Uniform Guidance.

Subrecipient Name:

Fiscal Year End:

Format: MM/DD/YYYY

Address:

Contact Name:

Contact Title:

Contact Number:

Format: (XXX)XXX-XXXX

The subrecipient who qualifies to submit a complete **Single Audit Reporting Package** must include the following essential elements:

- Independent Auditor's Report on the financial statements
- Financial statements and notes to the financial statements
- Independent Auditor's Report on the Schedule of Expenditures of Federal Awards (SEFA)
- Schedule of Expenditures of Federal Awards (SEFA)
- A report on compliance & internal control at the financial statement level in accordance with Government Auditing Standards
- A report on compliance & internal control at the federal level in accordance with Uniform Guidance
- Schedule of Findings and Questioned Costs
- Summary Schedule of Prior Audit Findings (if applicable)
- Corrective Action Plan (if applicable)
- Data Collection Form
- Management Letter (if applicable)

The subrecipient who qualifies to submit a complete **Program-Specific Audit Reporting Package** must include the following essential elements:

- Independent Auditor's Report on the federal program's financial statements or the federal program's SEFA
- Financial statements or SEFA of the federal program and notes to the program's financial statements or SEFA
- A report on compliance & internal control related to the federal program
- Schedule of Findings and Questioned Costs
- Summary Schedule of Prior Audit Findings (if applicable)
- Corrective Action Plan (if applicable)
- Data Collection Form
- Management Letter (if applicable)