

RIZ 2017 Audit Programs

June 30, 2017

SINGLE AUDIT

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
<p>Audit Objectives:</p> <p>A. Federal revenues and expenditures are valid and complete and, if applicable, indirect costs are allocated properly.</p> <p>B. Federal revenues and expenditures are properly presented in the financial statements.</p> <p>C. The RIZ has complied with laws and regulations affecting the expenditure of grant funds.</p> <p>Note: Programmatic requirements are unique to each federal program and can be found in the laws, regulations, and provisions of contract and grant agreements pertaining to the program. For programs listed in the Compliance Supplement, the programmatic requirements can be found in Part 4. For those not covered in the Compliance Supplement, review Part 7 of the supplement.</p> <p>Note: The following audit program steps were developed utilizing Part 3.2 of the 2017 Compliance Supplement.</p> <p>Note: The following guidance for the Schedule of Expenditures of Federal Awards (SEFA) is from the 2017 Compliance Supplement, Part III of Appendix VII relating to the American Recovery and Reinvestment Act (ARRA).</p> <p>Recipients and subrecipients covered by the Single Audit Act Amendments of 1996 and 2 CFR part 200, subpart F, must, must separately identify the expenditures for Federal awards under ARRA on the SEFA and the Data Collection Form (SF-SAC). This shall be accomplished by identifying expenditures for Federal awards made under ARRA separately on the SEFA, and as separate rows under Item 1 of Part II on the SF-SAC by CFDA number, and inclusion of the prefix "ARRA - " in identifying the name of the Federal program on the SEFA and as the first characters in Item 1, column d of Part II, "Name of Federal Program," on the SF-SAC.</p> <p>Audit Procedures:</p> <p>A. Review applicable reference material:</p> <ol style="list-style-type: none"> 1. The Uniform Guidance. 2. CFR Part 200, Appendix X1 Compliance Supplement. 3. Compliance Audits (AU-C 935). 					

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<ul style="list-style-type: none"> 4. GAO Government Auditing Standards (the Yellow Book), 2011 revision. 5. AICPA Audit Guide, Audits of State and Local Governmental Units. 6. OMB Catalog of Federal Domestic Assistance. 7. Applicable sections of the Code of Federal Regulations. 8. Council on Financial Assistance Reform (COFAR) Frequently Asked Questions (FAQs). 					
<p>B. Obtain or prepare a Schedule of Expenditures of Federal Awards. If prepared by auditor, determine Independence will not be impaired. The schedule should include:</p> <ul style="list-style-type: none"> 1. Federal grantor or pass-through agency, if applicable. 2. Program name. 3. CFDA number. 4. Grant number. 5. Program or award amount. 6. Program disbursements/expenditures (for cash awards) or the value of non-cash assistance (for non-cash awards). 7. All programs completed and/or terminated during the year and all programs open without monies being received or expended during the audit period. 8. Any program with funding under the American Recovery and Reinvestment Act (ARRA) must be listed separately and include the prefix "ARRA - " in the federal grant program name. 	A				
<p>C. Determine each program's name and CFDA number reported in the Schedule of Expenditures of Federal Awards agrees with the CFDA Agency Program Index.</p>					
<p>D. Reconcile appropriate amounts on the Schedule of Expenditures of Federal Awards to amounts in the financial statements and to amounts in the accounting records and document accordingly.</p>	A,B				

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E. Determine the issue date of each federal award and which federal requirements apply. (pre Uniformed Guidance or post Uniform Guidance) Note: If award was issued on or after December 26, 2014, including incremental funding actions on previously made awards, Uniformed Guidance requirements would apply.					
F. For each major program, obtain the following information: 1. Grant agreement, application or pass-through agreement and any amendments. 2. Pertinent correspondence, including budget and program modifications. 3. Financial reports. 4. Reference material for clarification of grant/program audit objectives and compliance requirements. 5. Identification of subrecipients, if applicable. 6. Basis of accounting. 7. Contact person. 8. Account codes used to account for program activities. 9. Names and addresses of grantors (direct and indirect).	A				
G. Include copies of pertinent information relating to major programs in the permanent file.					
H. Search for unlisted federal programs not previously identified.	A				
I. Review prior year audit reports to determine the nature of previous findings and questioned costs. Document the status, which will be included in the RIZ's report in a Summary Schedule of Prior Audit Findings.	C				
J. If applicable, send a letter of understanding to the cognizant agency.					
K. Compliance testing for major programs: 1. Test compliance with applicable compliance requirements. (See following separate audit program sections.) 2. Review Compliance Supplement for any special tests and provisions and perform appropriate procedures to ensure compliance.	C				

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<p>3. Report the following items in Part III of the Schedule of Findings and Questioned Costs in accordance with the Uniform Guidance (2 CFR 200.516):</p> <ul style="list-style-type: none"> a. Significant deficiencies and material weaknesses in internal control over major programs and significant instances of abuse relating to major programs. b. Material non-compliance with the provisions of laws, regulations, contracts or grant agreements related to a major program. c. Known or likely questioned costs which are greater than \$25,000 for a type of compliance requirement for a major program. (Should include information to provide proper perspective for judging the prevalence and consequences of the questioned costs) d. Known questioned costs, which are greater than \$25,000 for a type of compliance requirement for a federal program, which is not audited as a major program. (Note: except for audit follow-up, the auditor is not required to perform audit procedures for such federal programs) e. The circumstances concerning why the auditor's report on compliance for major programs is other than an unmodified opinion, unless such circumstances are otherwise reported as findings. f. Known or likely fraud affecting a federal award, unless such fraud is otherwise reported as a finding. g. Instances where the results of audit follow-up procedures disclosed that the summary schedule of prior audit findings prepared by the auditee materially misrepresents the status of any prior audit finding. <p>4. Report other findings in Part IV of the Schedule of Findings and Questioned Costs.</p> <p>The following applicable compliance requirements should be tested in conjunction with the other tests of detail or through other appropriate tests:</p>					