



Assessing Single Audit Quality of Local Governments in Virginia

August 6, 2015

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Audit Supervisor

Auditor of Public Accounts

Quote

“The goal is to turn data into information, and information into insight”

- Carly Fiorina, Former CEO of HP

Learning Objectives

- Provide overview of APA's audit oversight responsibilities
- Demonstrate how to obtain data from the Federal Audit Clearinghouse
- Demonstrate how to analyze data from the Federal Audit Clearinghouse
- Share the results of our analysis
- Explain how this impacts organizations with audit oversight responsibilities

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Local government audit requirements

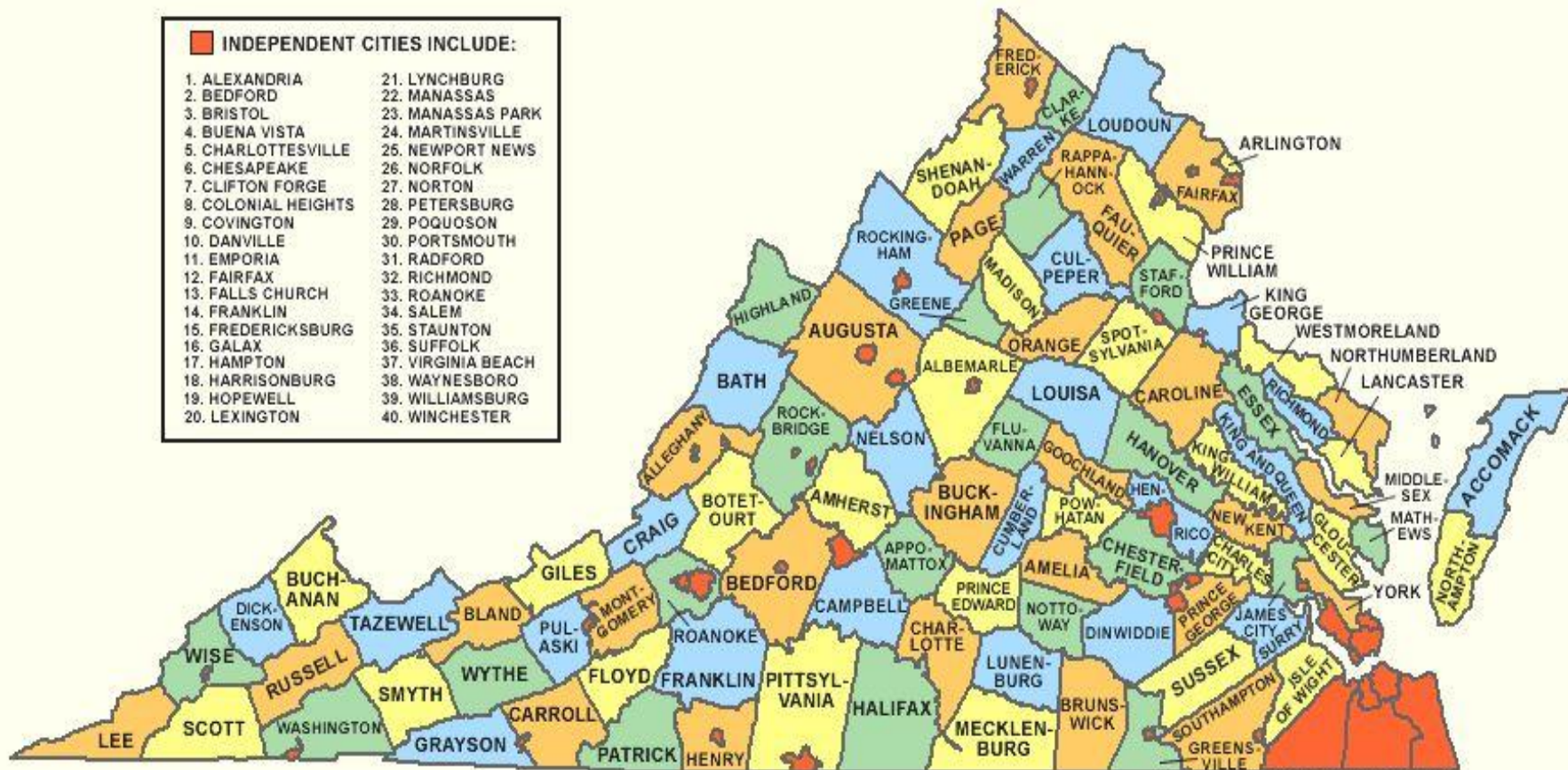
- § 15.2-2511 of the Code of Virginia requires local governments to:
 - Have their accounts and records audited by an independent CPA annually
 - APA may undertake the audit or hire a CPA if locality fails to obtain an annual audit
 - Applies to all cities, counties, and towns with populations exceeding 3,500

APA responsibilities

- Perform periodic reviews to confirm that audits of local governments complied with applicable standards (GAGAS, OMB A-133)
 - Accomplished through on-site and/or desk reviews
 - CPA firms receive a rating of pass, pass with deficiencies, or fail
 - Results are communicated to State Board of Accountancy

INDEPENDENT CITIES INCLUDE:

- | | |
|---------------------|--------------------|
| 1. ALEXANDRIA | 21. LYNCHBURG |
| 2. BEDFORD | 22. MANASSAS |
| 3. BRISTOL | 23. MANASSAS PARK |
| 4. BUENA VISTA | 24. MARTINSVILLE |
| 5. CHARLOTTESVILLE | 25. NEWPORT NEWS |
| 6. CHESAPEAKE | 26. NORFOLK |
| 7. CLIFTON FORGE | 27. NORTON |
| 8. COLONIAL HEIGHTS | 28. PETERSBURG |
| 9. COVINGTON | 29. POQUOSON |
| 10. DANVILLE | 30. PORTSMOUTH |
| 11. EMPORIA | 31. RADFORD |
| 12. FAIRFAX | 32. RICHMOND |
| 13. FALLS CHURCH | 33. ROANOKE |
| 14. FRANKLIN | 34. SALEM |
| 15. FREDERICKSBURG | 35. STAUNTON |
| 16. GALAX | 36. SUFFOLK |
| 17. HAMPTON | 37. VIRGINIA BEACH |
| 18. HARRISONBURG | 38. WAYNESBORO |
| 19. HOPEWELL | 39. WILLIAMSBURG |
| 20. LEXINGTON | 40. WINCHESTER |



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Step 1 - Access the Federal Audit Clearinghouse

<https://harvester.census.gov/sac/>

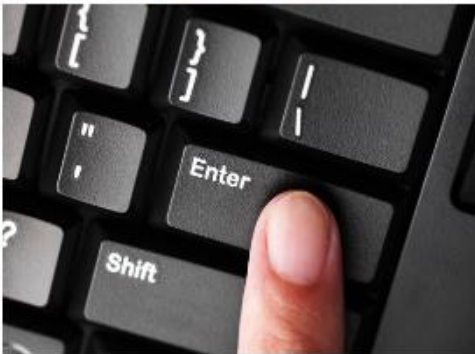


Step 2 – Select Federal Audit Clearinghouse IDDS



I want to...

Submit an Audit



[Federal Audit Clearinghouse IDES](#)

Find Audit Information



[Federal Audit Clearinghouse IDDS](#)

Ask a Question

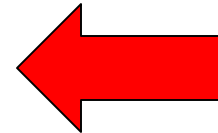


[Ask a Question](#)


Step 3 – Download Single Audit data

Download Single Audit Data

- [Download the Complete Single Audit Database](#)
- [Download all Auditees with Incomplete Audits](#)



Step 4 – Download Single Audit data set



- Frequently Asked Questions
- Quick FAC Links +
- FAC Resources
- Contacts
- FAC Privacy Policy

Single Audit Data File Download

- For each Fiscal Year, there are three to seven files that comprise the complete Single Audit dataset.
- To download these files individually, double click on the underlined file names listed below:

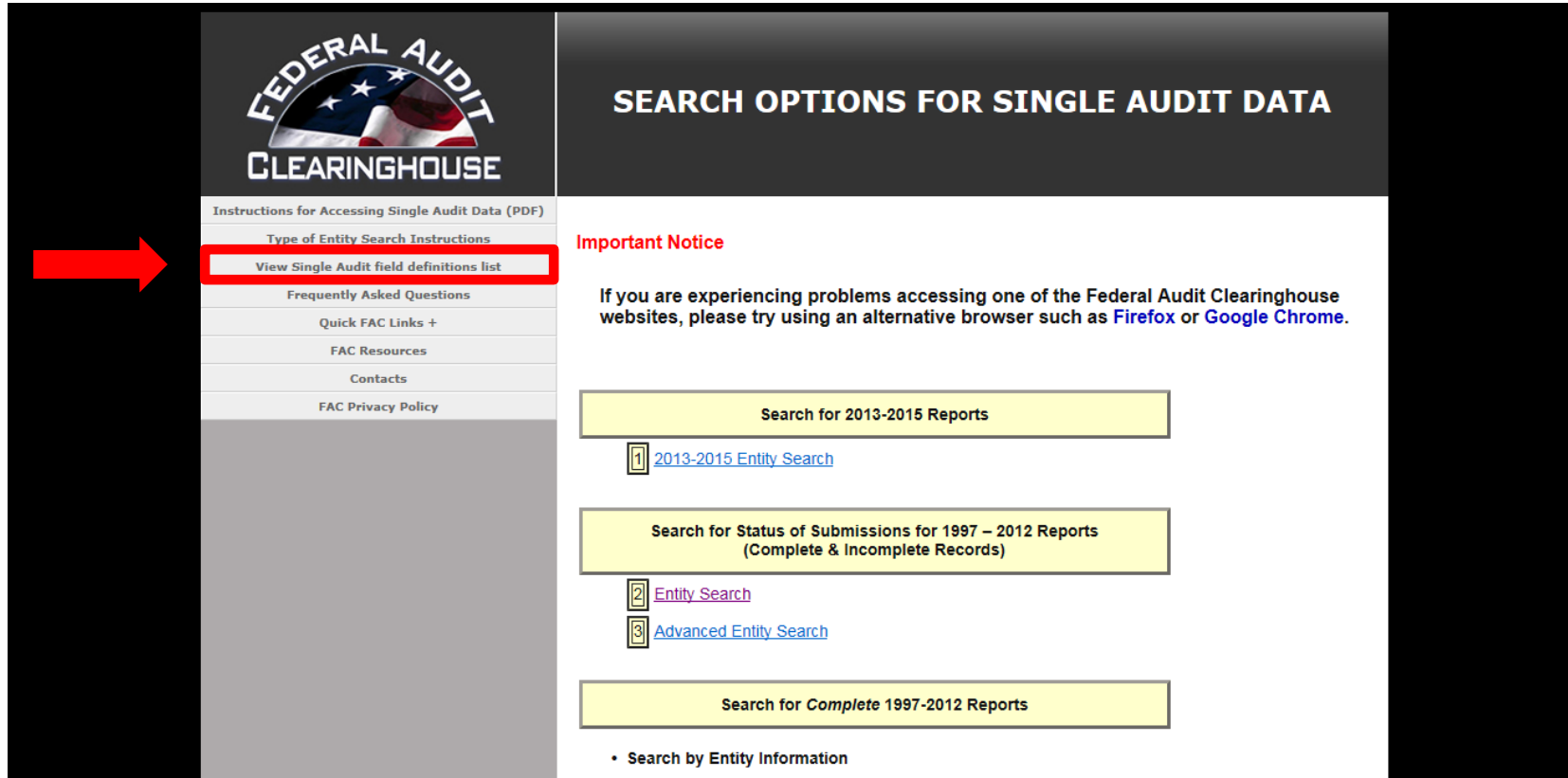
Submissions with fiscal years 1997-2015

1	general.zip :	Contains the general information of each audit report
2	agency.zip :	Contains reporting agencies information of each audit report
3	cfda.zip :	Contains CFDA information of each audit report
4	eins.zip :	Contains EIN information of each audit report
5	duns.zip :	Contains DUNS information of each audit report
6	cpas.zip :	Contains CPAS information of each audit report
7	findings.zip :	Contains finding information of each audit report

- Or, you may download 1 file containing all 7 files...

allfac.zip	Contains all seven files that comprise the complete single audit dataset for fiscal years 1997-2015
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Step 5 – Obtain Single Audit Field Definition List



The screenshot displays the Federal Audit Clearinghouse website. On the left, a vertical navigation menu is shown with the following items: "Instructions for Accessing Single Audit Data (PDF)", "Type of Entity Search Instructions", "View Single Audit field definitions list" (highlighted with a red box and a red arrow), "Frequently Asked Questions", "Quick FAC Links +", "FAC Resources", "Contacts", and "FAC Privacy Policy". The main content area is titled "SEARCH OPTIONS FOR SINGLE AUDIT DATA". It features an "Important Notice" stating: "If you are experiencing problems accessing one of the Federal Audit Clearinghouse websites, please try using an alternative browser such as [Firefox](#) or [Google Chrome](#)." Below the notice are three search options, each in a yellow box: "Search for 2013-2015 Reports" with a link "1 2013-2015 Entity Search", "Search for Status of Submissions for 1997 – 2012 Reports (Complete & Incomplete Records)" with links "2 Entity Search" and "3 Advanced Entity Search", and "Search for Complete 1997-2012 Reports" with a bullet point "• Search by Entity Information".

FEDERAL AUDIT CLEARINGHOUSE

Instructions for Accessing Single Audit Data (PDF)

Type of Entity Search Instructions

View Single Audit field definitions list

Frequently Asked Questions

Quick FAC Links +

FAC Resources

Contacts

FAC Privacy Policy

SEARCH OPTIONS FOR SINGLE AUDIT DATA

Important Notice

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Search for 2013-2015 Reports

1 [2013-2015 Entity Search](#)

Search for Status of Submissions for 1997 – 2012 Reports (Complete & Incomplete Records)

2 [Entity Search](#)

3 [Advanced Entity Search](#)

Search for Complete 1997-2012 Reports

- Search by Entity Information

Step 6 – Obtain local government listing

LOCAL GOVT EIN		LOCAL GOVT EIN		LOCAL GOVT EIN		LOCAL GOVT EIN	
Locality	CCR #	Type	FIPPS #	Separate Sch	Local EIN		
Alexandria	1001	City	510	YES	546001103		
Bristol	1002	City	520	YES	546001159		
Buena Vista	1003	City	530	NO	546001179		
Charlottesville	1004	City	540	NO	546001202		
Chesapeake	1005	City	550	YES	540721442		
Colonial Heights	1006	City	570	NO	546001228		
Covington	1007	City	580	NO	546001229		
Danville	1008	City	590	YES	546001243		

Step 6 – Import data into Access

Import Text Wizard

What delimiter separates your fields? Select the appropriate delimiter and see how your text is affected in the preview below.

Choose the delimiter that separates your fields:

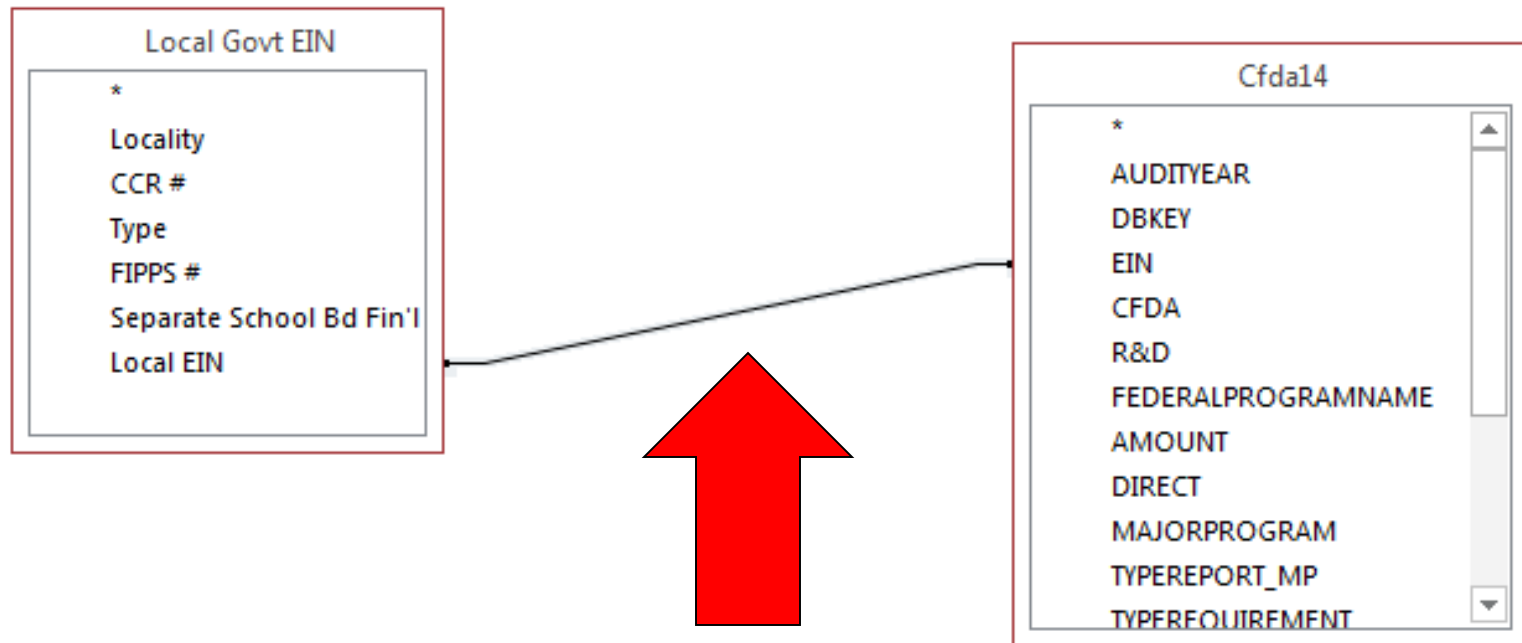
☐ Tab ☐ Semicolon ☒ Comma ☐ Space ☐ Other:

☒ First Row Contains Field Names Text Qualifier: {none} ▼

AUDITYEAR	DBKEY	TYPEOFENTITY	FYENDDATE	AUDITTYPE	PERIODCOVERED	NUMBERMONTHS	EIN
2014	135718	300	30-JUN-14	S	A		066
2014	118378	904	30-JUN-14	S	A		941
2014	114405	908	30-SEP-14	S	A		911
2014	209818	505	30-JUN-14	S	A		366
2014	206145	908	30-JUN-14	S	A		650
2014	240050	888	30-JUN-14	S	A		616
2014	229202	908	30-JUN-14	S	A		946
2014	2464	903	30-JUN-14	S	A		042
2014	165653	505	30-JUN-14	S	A		731
2014	179359	505	30-JUN-14	S	A		396
2014	66076	909	30-JUN-14	S	A		430
2014	185208	102	30-JUN-14	S	A		550
2014	192920	904	30-JUN-14	S	A		310
2014	154511	505	30-JUN-14	S	A		816

Advanced... Cancel < Back Next > Finish

Step 7 – Limit data by creating a join



Join Properties



Left Table Name

Local Govt EIN



Right Table Name

Cfda13



Left Column Name

[Local EIN]



Right Column Name

EIN



- ☒ 1: Only include rows where the joined fields from both tables are equal.
- ☐ 2: Include ALL records from 'Local Govt EIN' and only those records from 'Cfda13' where the joined fields are equal.
- ☐ 3: Include ALL records from 'Cfda13' and only those records from 'Local Govt EIN' where the joined fields are equal.

OK

Cancel

New

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Objectives of Analysis

- To identify **potential**:
 - Miscalculated Type A thresholds
 - Missed Type A programs
 - Improper percent of coverage
 - Improper auditee risk determinations

Overview of analysis – broad steps

- Step 1 – Limit data within Access
- Step 2 – Export to Excel and perform analysis
- Step 3 – Evaluate results using audit reports

Example 1 – Recalculate Type A Thresholds

- **Step 1 – Limit data within Access**
- Step 2 – Export to Excel and analyze

Obtain total federal expenditures and Type A threshold

Field:	Local EIN	Locality	Type	TOTFEDEXPEND	DOLLARTHRESHOLD
Table:	Local Govt EIN	Local Govt EIN	Local Govt EIN	Gen14	Gen14
Sort:					
Show:	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Criteria:					
or:					

Example 1 – Recalculate Type A Thresholds

- Step 1 – Limit data within Access
- **Step 2 – Export to Excel and analyze**

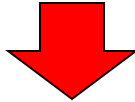
Determine local government's "expenditure tier"

Local Government SSA QCR Analysis - 2014 - Excel

Mike Sidell

FILE HOME INSERT PAGE LAYOUT FORMULAS DATA REVIEW VIEW INQUIRE

Clipboard Font Alignment Number Styles Cells Editing

G2:  =IF(AND(E2>300000,E2<=1000000000),"Tier 1",IF(AND(E2>=1000000000,E2<=10000000000000),"Tier 2","Tier3"))

EIN	TOTFEDEXPEND	DOLLARTHRESHOLD	Tier	Type A Threshold - Recalc	Variance	Type B Threshold - Recalc
546001474	2,259,218.00	300,000.00	Tier 1	300,000.00	-	100,000.00
546001243	20,071,439.00	608,504.00	Tier 1	602,144.00	6,360.00	100,000.00
546001409	2,200,290.00	300,000.00	Tier 1	300,000.00	-	100,000.00
546001202	28,270,348.00	848,110.00	Tier 1	848,111.00	(1.00)	100,000.00

Instructions Type A Threshold MP Analysis Percent_of_Coverage CPA Firm Name Local ...


READY 100%

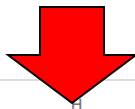
Recalculate Type A threshold

Local Government SSA QCR Analysis - 2014 - Excel

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From Access From Web From Text From Other Sources Existing Connections Refresh All Properties Edit Links Connections Sort & Filter Filter Clear Reapply Advanced Text to Columns Flash Fill Remove Duplicates Data Validation Consolidate What-If Analysis Relationships Group Ungroup Subtotal Outline

H2 :  =ROUNDUP(IF(AND(G2="Tier 3", (E2*0.0015)>300000000), E2*0.0015, IF(AND(G2="Tier 3", (E2*0.0015)<300000000), 300000000, IF(G2="Tier 2", IF((E2*0.003)<3000000, 3000000, E2*0.003), IF(AND(G2="Tier 1", (E2*0.03)>3000000), E2*0.03, 3000000))))), 0)




	A	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	EIN	TOTFEDEXPEN	DOLLARTHRESHO	Tier	Type A Threshold - Recal	Variance	Type B Threshold - Recal								
2	546001474	2,259,218.00	300,000.00	Tier 1	300,000.00	-	100,000.00								
3	546001243	20,071,439.00	608,504.00	Tier 1	602,144.00	6,360.00	100,000.00								

=ROUNDUP(IF(AND(G2="Tier 3", (E2*0.0015)>300000000), E2*0.0015, IF(AND(G2="Tier 3", (E2*0.0015)<300000000), 300000000, IF(G2="Tier 2", IF((E2*0.003)<3000000, 3000000, E2*0.003), IF(AND(G2="Tier 1", (E2*0.03)>3000000), E2*0.03, 3000000))))), 0)

Example 2 – Missed Type A Programs

- **Step 1 – Limit data within Access**
- Step 2 – Export to Excel and analyze

Obtain auditee's SEFA

Field:	Local EIN 	Locality	CFDA	AMOUNT
Table:	Local Govt EIN	Local Govt EIN	Cfda14	Cfda14
Total:	Group By	Group By	Group By	Sum
Sort:				
Show:	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Criteria:				
or:				

Obtain prior year federal findings


Field:	Local EIN	▼	Locality	CFDA	FINDINGSCOUNT
Table:	Local Govt EIN		Local Govt EIN	Cfda13	Cfda13
Sort:					
Show:	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Criteria:					>0
or:					

Determine 2012 and 2013 major programs

Field:	Local EIN	Locality	CFDA	MAJORPROGRAM	AUDITYEAR
Table:	Local Govt EIN	Local Govt EIN	Cfda12	Cfda12	Cfda12
Sort:					
Show:	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Criteria:				"Y"	
or:					

Field:	Local EIN	Locality	CFDA	MAJORPROGRAM	AUDITYEAR
Table:	Local Govt EIN	Local Govt EIN	Cfda13	Cfda13	Cfda13
Sort:					
Show:	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Criteria:				= "Y"	
or:					

Determine 2014 major programs

Field:	Local EIN	Locality	CFDA	MAJORPROGRAM	AUDITYEAR 
Table:	Local Govt EIN	Local Govt EIN	Cfda14	Cfda14	Cfda14
Sort:					
Show:	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Criteria:				"Y"	
or:					

Example 2 – Missed Type A Programs

- Step 1 – Limit data within Access
- **Step 2 – Export to Excel and analyze**

Obtain cluster listing from Circular A-133

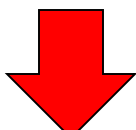
	B	C	D	E
1	Audit Year	CFDA	Cluster Name	Program Name
2	2014	84.007	Student Financial Assistance Programs	FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (FSEOG)
3	2014	84.033	Student Financial Assistance Programs	FEDERAL WORK-STUDY PROGRAM (FWS)
4	2014	84.037	Student Financial Assistance Programs	PERKINS LOAN CANCELLATIONS
5	2014	84.038	Student Financial Assistance Programs	FEDERAL PERKINS LOAN (FPL)—FEDERAL CAPITAL CONTRIBUTIONS
6	2014	84.063	Student Financial Assistance Programs	FEDERAL PELL GRANT PROGRAM (PELL)
7	2014	84.268	Student Financial Assistance Programs	FEDERAL DIRECT STUDENT LOANS (DIRECT LOAN)
8	2014	84.379	Student Financial Assistance Programs	TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH Grants)
9	2014	84.408	Student Financial Assistance Programs	POSTSECONDARY EDUCATION SCHOLARSHIPS FOR VETERAN'S DEPENDENTS (Iraq and Afghanistan Service)
10	2014	93.264	Student Financial Assistance Programs	NURSE FACULTY LOAN PROGRAM (NFLP)
11	2014	93.342	Student Financial Assistance Programs	HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS AND LOANS FOR DISADVANTAGED STUDENTS
12	2014	93.364	Student Financial Assistance Programs	NURSING STUDENT LOANS (NSL)
13	2014	93.408	Student Financial Assistance Programs	ARRA - NURSE FACULTY LOAN PROGRAM (ARRA-NFLP)
14	2014	93.925	Student Financial Assistance Programs	SCHOLARSHIPS FOR DISADVANTAGED STUDENTS (SDS)
15	2014	None	Foreign Food Aid Donation Cluster	Food for Progress Program
16	2014	None	Foreign Food Aid Donation Cluster	Section 416(b) Program
17	2014	10.551	SNAP Cluster	Supplemental Nutrition Assistance Program (SNAP)
18	2014	10.561	SNAP Cluster	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
19	2014	10.553	Child Nutrition Cluster	School Breakfast Program (SBP)

Determine if program is part of a cluster

Local Govt SEFA - Excel

FILE HOME INSERT PAGE LAYOUT FORMULAS DATA REVIEW VIEW INQUIRE

Clipboard Font Alignment Number

E2 :  =IFERROR(IF(D2="Y","Research and Development Cluster",VLOOKUP(C2,'Part 5 - Clusters'!B:C,2,FALSE)),C2)

	A	B	C	D	E	F
1	Local EIN	Locality	CFDA	R&D	Cluster	SumOfAMOUNT
2	540716449	King George	10.553	N	Child Nutrition Cluster	141,223.00
3	540716449	King George	10.555	N	Child Nutrition Cluster	623,623.00
17	540716449	King George	84.048	N		42,109.00
18	540716449	King George	84.173	N	Special Education Cluster (IDEA)	23,045.00

Local_Govt_SEFA Part 5 - Clusters

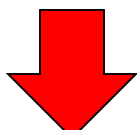
Determine federal expenditures by cluster

Local Government SSA Q

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From Access From Web From Text From Other Sources Existing Connections Refresh All Connections Sort Filter Clear Reapply Advanced Text to Columns

C2 : 540716449



	C	F	G	H	I
	EIN	CFDA	Cluster Name	Total Federal	Total Cluster
2	540716449	10.553	Child Nutrition Cluster	141,223.00	764,846.00
3	540716449	10.555	Child Nutrition Cluster	623,623.00	764,846.00
4	540716449	10.561	SNAP Cluster	216,389.00	216,389.00
5	540716449	12.000	12.000	52,486.00	52,486.00
6	540716449	12.610	12.610	68,837.00	68,837.00
7	540716449	14.228	CDBG - State-Administered CDBG Cluster	55,114.00	55,114.00
8	540716449	15.000	15.000	3,155.00	3,155.00
9	540716449	20.600	Highway Safety Cluster	6,023.00	6,023.00
10	540716449	20.703	20.703	28,000.00	28,000.00
11	540716449	21.000	21.000	157,819.00	157,819.00
12	540716449	66.458	Clean Water State Revolving Fund Cluster	513,814.00	513,814.00
13	540716449	66.468	Drinking Water State Revolving Fund Cluster	1,182,161.00	1,182,161.00
14	540716449	84.010	84.010	334,992.00	334,992.00
15	540716449	84.027	Special Education Cluster (IDEA)	736,452.00	759,497.00
16	540716449	84.041	84.041	95,641.00	95,641.00
17	540716449	84.048	84.048	42,109.00	42,109.00
18	540716449	84.173	Special Education Cluster (IDEA)	23,045.00	759,497.00
19	540716449	84.228	84.228	2,300.00	2,300.00

Instructions Type_A_Threshold MP Analysis Percent_of_Coverage CPA Firm Name

READY


Determine Type A programs

Local Government SSA QCR Analysis - 2014 - Excel

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Clipboard Font Alignment Number Styles

K2 : =IF(I2>=J2,"Yes","No")



	C	F	G	H	I	J	K
	EIN	CFDA	Cluster Name	Total Federal	Total Cluster	Type A Threshold	Type A Program?
2	540716449	10.553	Child Nutrition Cluster	141,223.00	764,846.00	300,000.00	Yes
3	540716449	10.555	Child Nutrition Cluster	623,623.00	764,846.00	300,000.00	Yes
4	540716449	10.561	SNAP Cluster	216,389.00	216,389.00	300,000.00	No
9	540716449	20.600	Highway Safety Cluster	6,023.00	6,023.00	300,000.00	No
10	540716449	20.703	20.703	28,000.00	28,000.00	300,000.00	No
11	540716449	21.000	21.000	157,819.00	157,819.00	300,000.00	No
12	540716449	66.458	Clean Water State Revolving Fund Cluster	513,814.00	513,814.00	300,000.00	Yes
13	540716449	66.468	Drinking Water State Revolving Fund Cluster	1,182,161.00	1,182,161.00	300,000.00	Yes
14	540716449	84.010	84.010	334,992.00	334,992.00	300,000.00	Yes
15	540716449	84.027	Special Education Cluster (IDEA)	736,452.00	759,497.00	300,000.00	Yes
16	540716449	84.041	84.041	95,641.00	95,641.00	300,000.00	No
17	540716449	84.048	84.048	42,109.00	42,109.00	300,000.00	No
18	540716449	84.173	Special Education Cluster (IDEA)	23,045.00	759,497.00	300,000.00	Yes
19	540716449	84.228	84.228	2,388.00	2,388.00	300,000.00	No

=IF(I2>=J2,"Yes","No")

Instructions Type_A_Threshold MP Analysis Percent_of_Coverage CPA Firm Name Locali ...

READY

Was there a prior year federal finding?

Local Government SSA QCR Analysis - 2014 - Excel

FILE HOME INSERT PAGE LAYOUT FORMULAS DATA REVIEW VIEW INQUIRE

From Access From Web From Text From Other Sources Existing Connections Refresh All Connections Sort Filter Clear Reapply Advanced Text to Columns Flash Fill Remove Duplicates Validation

L2 : $\text{=IFERROR(IFERROR(VLOOKUP(A2,'2013 Findings'!A:U,21,FALSE),VLOOKUP(A2,'2013 Findings'!A:U,20,FA$

	C	F	G	H	I	J	L
1	EIN	CFDA	Cluster Name	Total Federal	Total Cluster	Type A Program?	2013 Finding?
2	540716449	10.553	Child Nutrition Cluster	141,223.00	764,846.00	Yes	No
3	540716449	10.555	Child Nutrition Cluster	623,623.00	764,846.00	Yes	No
4	540716449	10.561	SNAP Cluster	216,389.00	216,389.00	No	No
5	540716449	12.000	12.000	52,486.00	52,486.00	No	No
6	540716449	12.610	12.610	68,837.00	68,837.00	No	No
7	540716449	14.228	CDBG - State-Administered CDBG Cluster	55,114.00	55,114.00	No	No
8	540716449	15.000	15.000	3,155.00	3,155.00	No	No
9	540716449	20.600	Highway Safety Cluster	6,023.00	6,023.00	No	No
10	540716449	20.703	20.703	28,000.00	28,000.00	No	No
11	540716449	21.000	21.000	157,819.00	157,819.00	No	No
12	540716449	66.458	Clean Water State Revolving Fund Cluster	513,814.00	513,814.00	Yes	No
13	540716449	66.468	Drinking Water State Revolving Fund Cluster	1,182,161.00	1,182,161.00	Yes	No
14	540716449	84.010	84.010	334,992.00	334,992.00	Yes	No
15	540716449	84.027	Special Education Cluster (IDEA)	736,452.00	759,497.00	Yes	No
16	540716449	84.041	84.041	95,641.00	95,641.00	No	No
17	540716449	84.048	84.048	42,109.00	42,109.00	No	No
18	540716449	84.173	Special Education Cluster (IDEA)	23,045.00	759,497.00	Yes	No
19	540716449	84.328	84.328	2,299.00	2,299.00	No	No
20	540716449	84.367	84.367	71,322.00	71,322.00	No	No
21	540716449	84.368	84.368	1,294.00	1,294.00	No	No
22	540716449	84.384	Statewide Data Systems Cluster	4,932.00	4,932.00	No	No
23	540716449	84.388	School Improvement Grants Cluster	58,358.00	58,358.00	No	No
24	540716449	93.556	93.556	13,591.00	13,591.00	No	No
25	540716449	93.558	TANF Cluster	129,675.00	129,675.00	No	No

Instructions Type_A_Threshold MP Analysis Percent_of_Coverage CPA Firm Name Locali ...


READY

When was the program last audited?

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M2 :  =IFERROR(IFERROR(VLOOKUP(A2,'Last Audited'!A:C,3,FALSE),VLOOKUP(B2,'Last Audited'!B:C,2,FALSE)),1990)

	C	F	G	H	I	J	M
	EIN	CFDA	Cluster Name	Total Federal	Total Cluster	Type A Program?	Program Last Audited
2	540716449	10.553	Child Nutrition Cluster	141,223.00	764,846.00	Yes	2012
3	540716449	10.555	Child Nutrition Cluster	623,623.00	764,846.00	Yes	2012
4	540716449	10.561	SNAP Cluster	216,389.00	216,389.00	No	1990
5	540716449	12.000	12.000	52,486.00	52,486.00	No	1990
6	540716449	12.610	12.610	68,837.00	68,837.00	No	1990
7	540716449	14.228	CDBG - State-Administered CDBG Cluster	55,114.00	55,114.00	No	2013
8	540716449	15.000	15.000	3,155.00	3,155.00	No	1990
9	540716449	20.600	Highway Safety Cluster	6,023.00	6,023.00	No	1990
10	540716449	20.703	20.703	28,000.00	28,000.00	No	1990
11	540716449	21.000	21.000	157,819.00	157,819.00	No	1990
12	540716449	66.458	Clean Water State Revolving Fund Cluster	513,814.00	513,814.00	Yes	1990
13	540716449	66.468	Drinking Water State Revolving Fund Cluster	1,182,161.00	1,182,161.00	Yes	1990
14	540716449	84.010	84.010	334,992.00	334,992.00	Yes	2011
15	540716449	84.027	Special Education Cluster (IDEA)	736,452.00	759,497.00	Yes	2013
16	540716449	84.041	84.041	95,641.00	95,641.00	No	1990
17	540716449	84.048	84.048	42,109.00	42,109.00	No	1990
18	540716449	84.173	Special Education Cluster (IDEA)	23,045.00	759,497.00	Yes	2013
19	540716449	84.328	84.328	2,299.00	2,299.00	No	1990
20	540716449	84.367	84.367	71,322.00	71,322.00	No	1990
21	540716449	84.368	84.368	1,294.00	1,294.00	No	1990
22	540716449	84.384	Statewide Data Systems Cluster	4,932.00	4,932.00	No	1990
23	540716449	84.388	School Improvement Grants Cluster	58,358.00	58,358.00	No	2013
24	540716449	93.556	93.556	13,591.00	13,591.00	No	1990
25	540716449	93.558	TANF Cluster	129,675.00	129,675.00	No	1990

Instructions Type_A_Threshold MP Analysis Percent_of_Coverage CPA Firm Name Local ...

READY

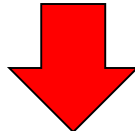
High risk Type A – prior year finding

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O2 : =IF(K2="No","Not Type A",IF(AND(K2="Yes",M2="Yes"),"Yes","No"))



	C	F	G	H	I	J	K	M	O
	EIN	CFDA	Cluster Name	Total Federal	Total Cluster	Type A Threshold	Type A Program?	2013 Finding?	High Risk Type A - Finding
2	540716449	10.553	Child Nutrition Cluster	141,223.00	764,846.00	300,000.00	Yes	No	No
3	540716449	10.555	Child Nutrition Cluster	623,623.00	764,846.00	300,000.00	Yes	No	No
4	540716449	10.561	SNAP Cluster	216,389.00	216,389.00	300,000.00	No	No	Not Type A
5	540716449	12.000	12.000	52,486.00	52,486.00	300,000.00	No	No	Not Type A
6	540716449	12.610	12.610	68,837.00	68,837.00	300,000.00	No	No	Not Type A
7	540716449	14.228	CDBG - State-Administered CDBG Cluster	55,114.00	55,114.00	300,000.00	No	No	Not Type A
18	540716449	84.173	Special Education Cluster (IDEA)	23,045.00	759,497.00	300,000.00	Yes	No	No
19	540716449	84.228	84.228	2,300.00	2,300.00	300,000.00	No	No	Not Type A

=IF(K2="No","Not Type A",IF(AND(K2="Yes",M2="Yes"),"Yes","No"))

Instructions Type_A_Threshold MP Analysis Percent_of_Coverage CPA Firm Name Local ...

READY

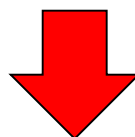
High risk Type A – two year lookback?

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P2 : =IF(K2="No","Not Type A",IF(AND(K2="Yes",(2014-N2>=3)),"Yes","No"))



	C	F	G	H	I	J	K	N	P
1	EIN	CFDA	Cluster Name	Total Federal	Total Cluster	Type A Threshold	Type A Program?	Program Last Audited	High Risk Type A - Last Audited
2	540716449	10.553	Child Nutrition Cluster	141,223.00	764,846.00	300,000.00	Yes	2012	No
3	540716449	10.555	Child Nutrition Cluster	623,623.00	764,846.00	300,000.00	Yes	2012	No
4	540716449	10.561	SNAP Cluster	216,389.00	216,389.00	300,000.00	No	1990	Not Type A
5	540716449	12.000	12.000	52,486.00	52,486.00	300,000.00	No	1990	Not Type A
6	540716449	12.610	12.610	68,837.00	68,837.00	300,000.00	No	1990	Not Type A
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18	540716449	84.173	Special Education Cluster (IDEA)	23,045.00	759,497.00	300,000.00	Yes	2013	No
19	540716449	84.238	84.238	2,288.00	2,288.00	300,000.00	No	1990	Not Type A

Instructions Type_A_Threshold MP Analysis Percent_of_Coverage CPA Firm Name Locali ...


High risk Type A program?


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Mike

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Q2 :  =IF(K2="No","Not Type A",IF(OR(O2="Yes",P2="Yes"),"Yes","No"))



	C	F	G	H	I	K	O	P	Q
1	EIN	CFDA	Cluster Name	Total Federal	Total Cluster	Type A Program?	High Risk Type A - Finding	High Risk Type A - Last Audited	High Risk Type A?
2	540716449	10.553	Child Nutrition Cluster	141,223.00	764,846.00	Yes	No	No	No
3	540716449	10.555	Child Nutrition Cluster	623,623.00	764,846.00	Yes	No	No	No
4	540716449	10.561	SNAP Cluster	216,389.00	216,389.00	No	Not Type A	Not Type A	Not Type A
5	540716449	12.000	12.000	52,486.00	52,486.00	No	Not Type A	Not Type A	Not Type A
6	540716449	12.610	12.610	68,837.00	68,837.00	No	Not Type A	Not Type A	Not Type A
18	540716449	84.173	Special Education Cluster (IDEA)	23,045.00	759,497.00	Yes	NO	NO	NO
19	540716449	84.228	84.228	2,200.00	2,200.00	No	Not Type A	Not Type A	Not Type A

Instructions Type_A_Threshold MP Analysis Percent_of_Coverage CPA Firm Name Locali ...

READY

Was high risk Type A audited?

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S2 : =IF(K2="No","Not Type A",IF(AND(Q2="Yes",R2="No"),"Yes","No"))



	C	F	G	H	I	K	Q	R	S
1	EIN	CFDA	Cluster Name	Total Federal	Total Cluster	Type A Program?	High Risk Type A?	2014 Major Program?	Follow Up?
2	540716449	10.553	Child Nutrition Cluster	141,223.00	764,846.00	Yes	No	No	No
3	540716449	10.555	Child Nutrition Cluster	623,623.00	764,846.00	Yes	No	No	No
4	540716449	10.561	SNAP Cluster	216,389.00	216,389.00	No	Not Type A	No	Not Type A
5	540716449	12.000	12.000	52,486.00	52,486.00	No	Not Type A	No	Not Type A

=IF(K2="No","Not Type A",IF(AND(Q2="Yes",R2="No"),"Yes","No"))

15	540716449	84.027	Special Education Cluster (IDEA)	759,432.00	759,432.00	Yes	No	No	No
16	540716449	84.041	84.041	95,641.00	95,641.00	No	Not Type A	No	Not Type A
17	540716449	84.048	84.048	42,109.00	42,109.00	No	Not Type A	No	Not Type A
18	540716449	84.173	Special Education Cluster (IDEA)	23,045.00	759,497.00	Yes	No	No	No
19	540716449	84.238	84.238	2,300.00	2,300.00	No	Not Type A	No	Not Type A

Instructions Type_A_Threshold MP Analysis Percent_of_Coverage CPA Firm Name Locali ...

Learning Objectives

- Provide overview of APA's audit oversight responsibilities
- Demonstrate how to obtain data from the Federal Audit Clearinghouse
- Demonstrate how to analyze data from the Federal Audit Clearinghouse
- **Share the results of our analysis**
- Explain how this impacts organizations with audit oversight responsibilities

Results of analysis

- 7 audits with deficiencies
 - 2 missed high-risk Type A programs
 - 3 instances where the audit results were misreported in the Schedule of Findings and Questioned Costs
 - 2 instances where auditee risk was incorrect and sufficient audit coverage was not achieved
- Auditors agreed to perform additional procedures to correct audit deficiencies

Learning Objectives

- Provide overview of APA's audit oversight responsibilities
- Demonstrate how to obtain data from the Federal Audit Clearinghouse
- Demonstrate how to analyze data from the Federal Audit Clearinghouse
- Share the results of our analysis
- **Explain how this impacts organizations with audit oversight responsibilities**

How does the effect you?



REPORT ON NATIONAL SINGLE AUDIT SAMPLING PROJECT

35.5 percent of Single Audits were unacceptable

PRESIDENT'S COUNCIL ON INTEGRITY AND EFFICIENCY
EXECUTIVE COUNCIL ON INTEGRITY AND EFFICIENCY

June 2007

How does this effect you?

- National Single Audit Sampling Project will be conducted in 2018 :
 - Performed once every six years
 - Assess work performed by non-federal auditors
- Analyzing FAC data can provide insight to pinpoint audit deficiencies and allow for timely resolution

Quote

“The goal is to turn data into information, and information into insight”

- Carly Fiorina, Former CEO of HP

Questions?



Thank you and
safe travels!

