Assessing Single Audit Quality of Local Governments in Virginia

August 6, 2015

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Audit Supervisor

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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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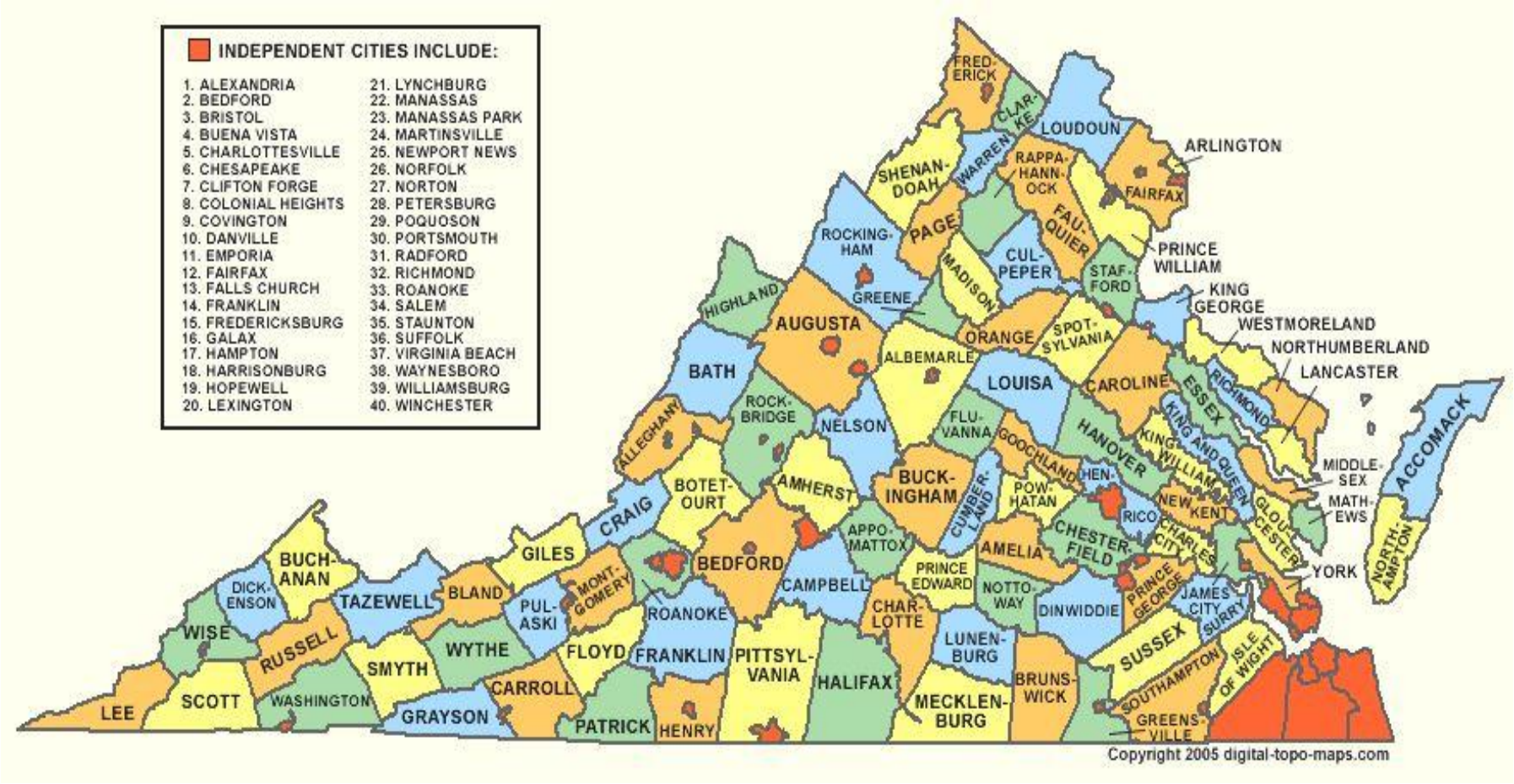
Local government audit requirements

- § 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
2. BEDFORD
3. BRISTOL
4. BUENA VISTA
5. CHARLOTTESVILLE
6. CHESAPEAKE
7. CLIFTON FORGE
8. COLONIAL HEIGHTS
9. COVINGTON
10. DANVILLE
11. EMPORIA
12. FAIRFAX
13. FALLS CHURCH
14. FRANKLIN
15. FREDERICKSBURG
16. GALAX
17. HAMPTON
18. HARRISONBURG
19. HOPEWELL
20. LEXINGTON
21. LYNCHBURG
22. MANASSAS
23. MANASSAS PARK
24. MARTINSVILLE
25. NEWPORT NEWS
26. NORFOLK
27. NORTON
28. PETERSBURG
29. POQUOSON
30. PORTSMOUTH
31. RADFORD
32. RICHMOND
33. ROANOKE
34. SALEM
35. STAUNTON
36. SUFFOLK
37. VIRGINIA BEACH
38. WAYNESBORO
39. WILLIAMSBURG
40. WINCHESTER
FRED-ERICK
CLAR-KE
LOUDOUN
ARLINGTON
SHENAN-DOAH
WARREN
RAPPA-HANN-OCK
FAIRFAX
ROCKING-HAM
PAGE
MADISON
FAU-QUIER
CUL-PEPER
STAF-FORD
PRINCE WILLIAM
HIGHLAND
GREENE
AUGUSTA
ORANGE
SPOT-SYLVANIA
KING GEORGE
WESTMORELAND
NORTHUMBERLAND
LANCASTER
BATH
ALBEMARLE
LOUISA
CAROLINE
ESSEX
RICHMOND
ROCK-BRIDGE
NELSON
FLU-VANNA
GOOCHLAND
HANOVER
KING WILLIAM
KING AND QUEEN
ACCOMACK
ALLEGHANY
AMHERST
BUCK-INGHAM
CUMBER-LAND
POW-HATAN
HEN-RICO
NEW KENT
MIDDLE-SEX
MATH-EWS
BOTET-OURT
CRAIG
APPO-MATTOX
CHARLES CITY
GLOU-CESTER
NORTH-AMPTON
BUCH-ANAN
GILES
BEDFORD
CAMPBELL
AMELIA
CHESTER-FIELD
YORK
DICK-ENSON
TAZEWELL
BLAND
PUL-ASKI
MONT-GOMERY
PRINCE EDWARD
NOTTO-WAY
PRINCE GEORGE
JAMES CITY
SURRY
WISE
ROANOKE
CHAR-LOTTE
DINWIDDIE
RUSSELL
WYTHE
FLOYD
FRANKLIN
PITTSYL-VANIA
LUNEN-BURG
SUSSEX
SMYTH
HALIFAX
BRUNS-WICK
SOUTHAMPTON
ISLE OF WIGHT
CARROLL
MECKLEN-BURG
LEE
SCOTT
WASHINGTON
GRAYSON
PATRICK
HENRY
GREENS-VILLE
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Learning Objectives

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- **Demonstrate how to obtain data from the Federal Audit Clearinghouse**
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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

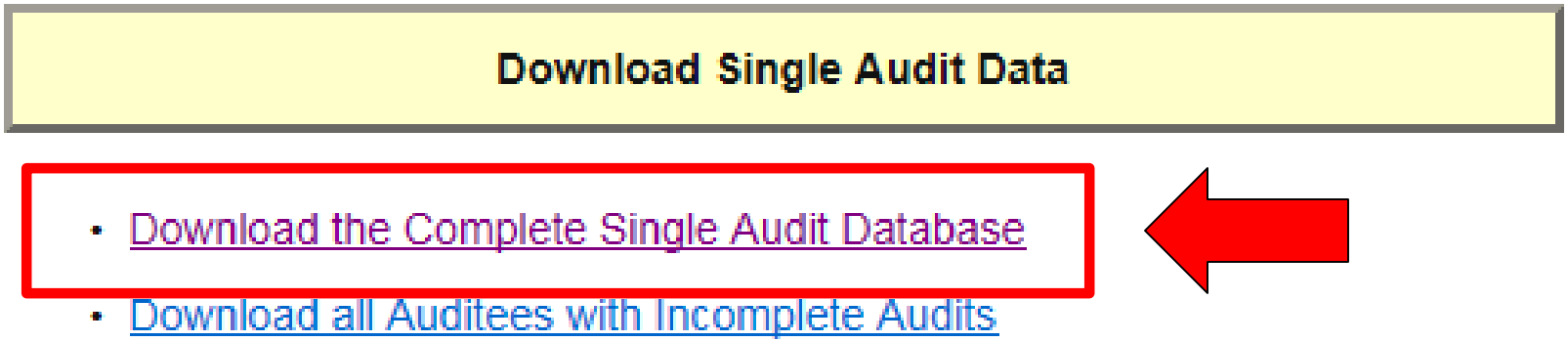
Find Audit Information

Federal Audit Clearinghouse IDDS

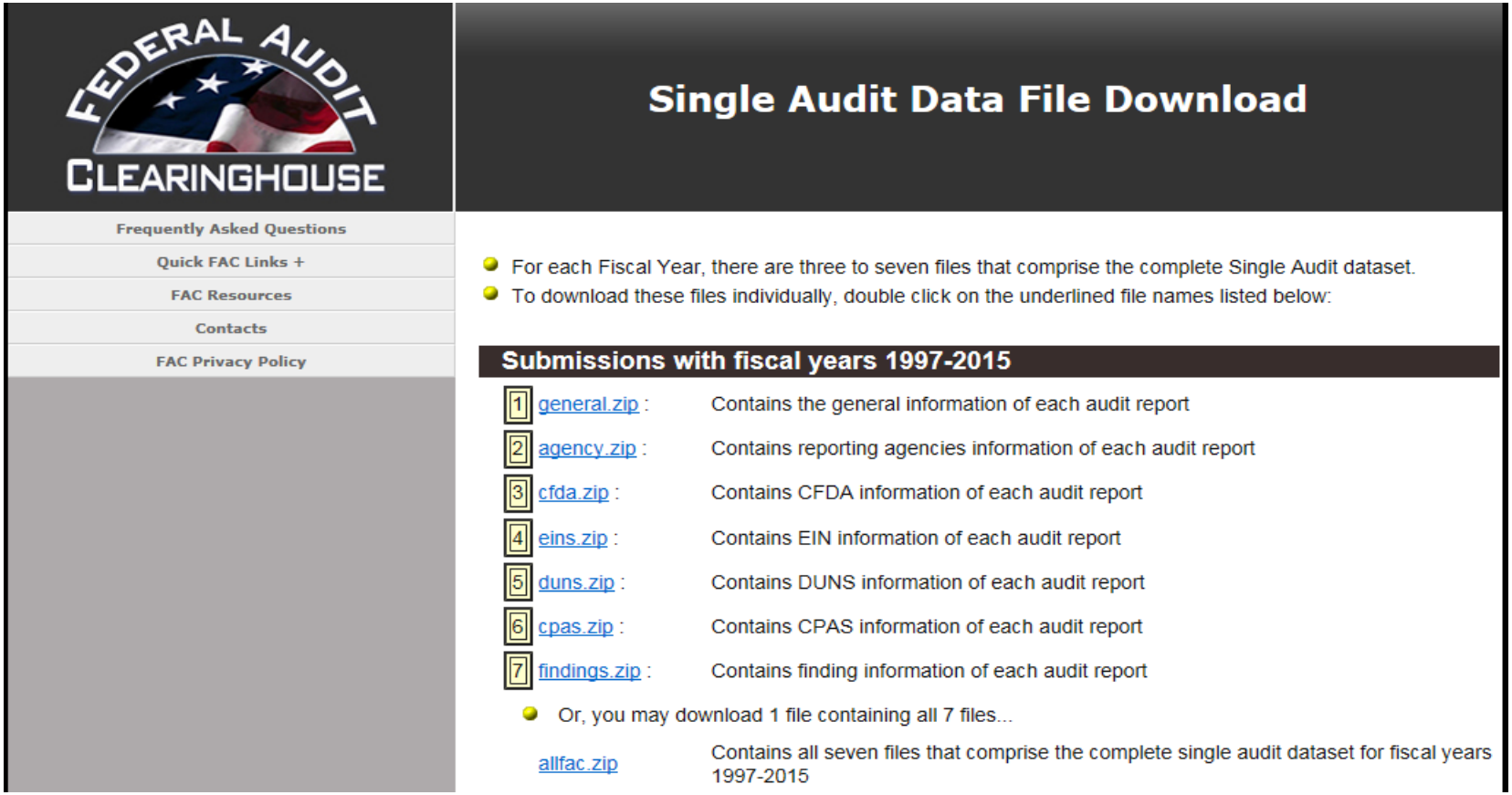
Ask a Question

Ask a Question

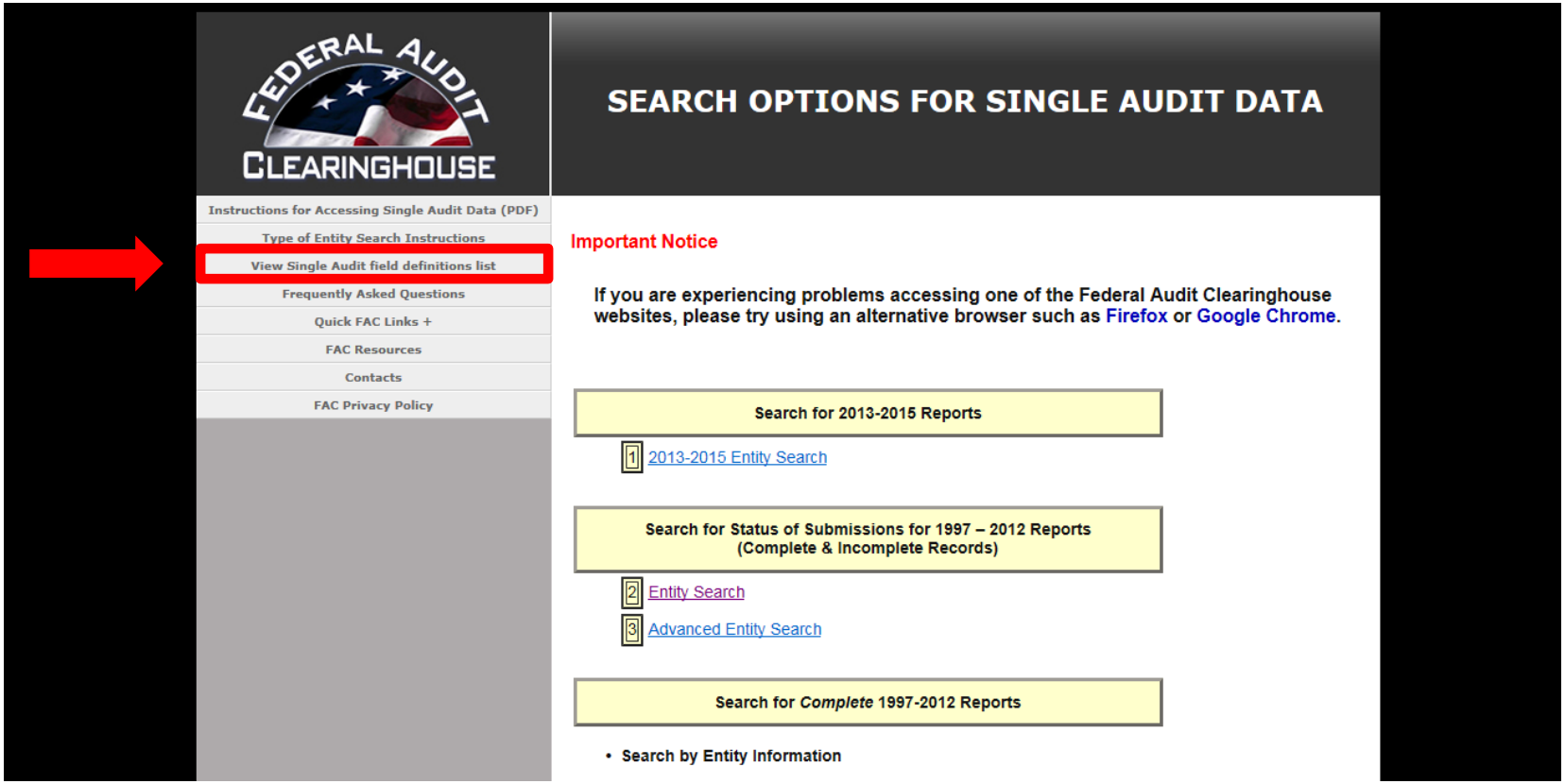
Step 3 – Download Single Audit data



Step 4 – Download Single Audit data set



Step 5 – Obtain Single Audit Field Definition List

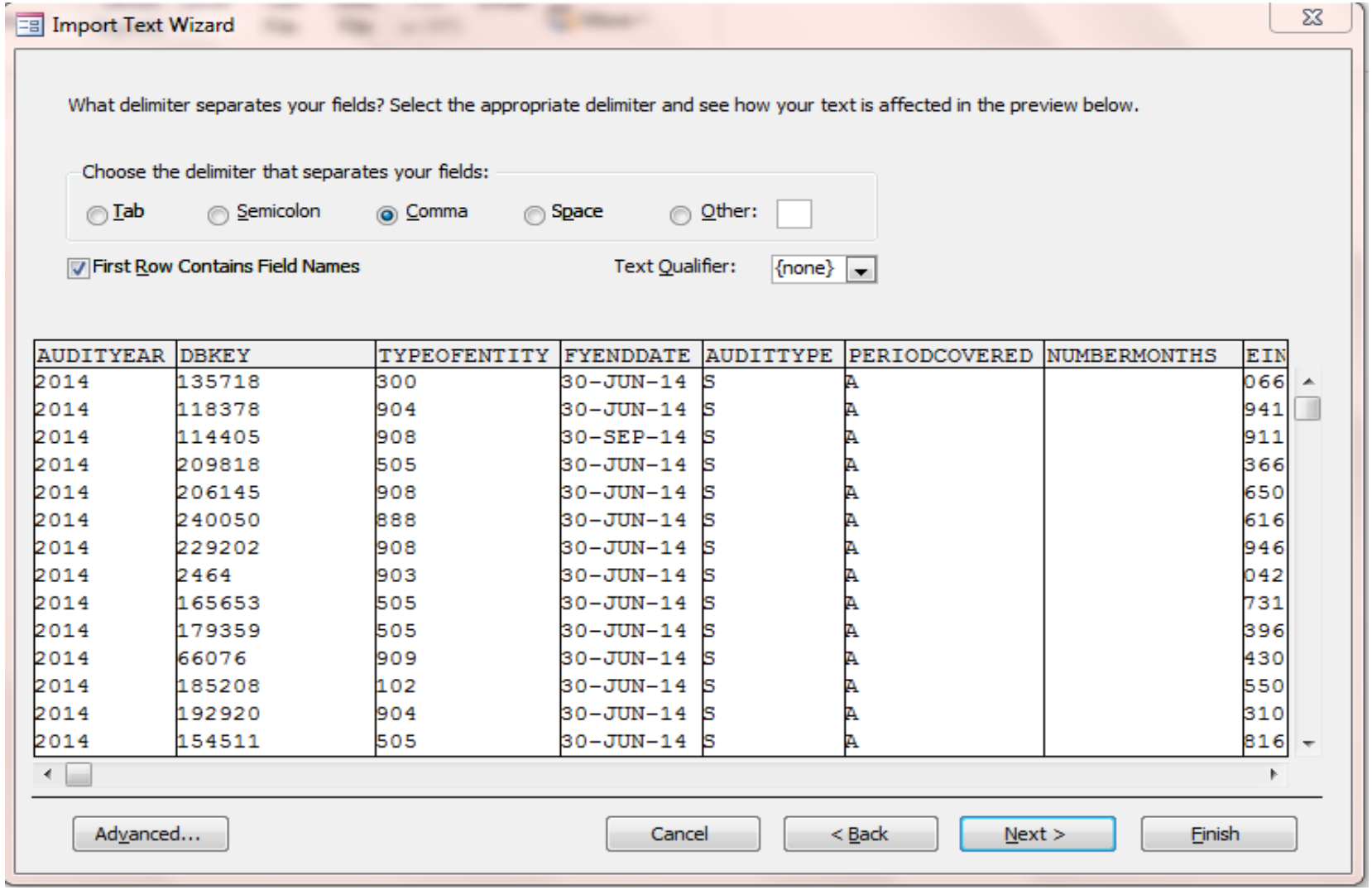


Step 6 – Obtain local government listing

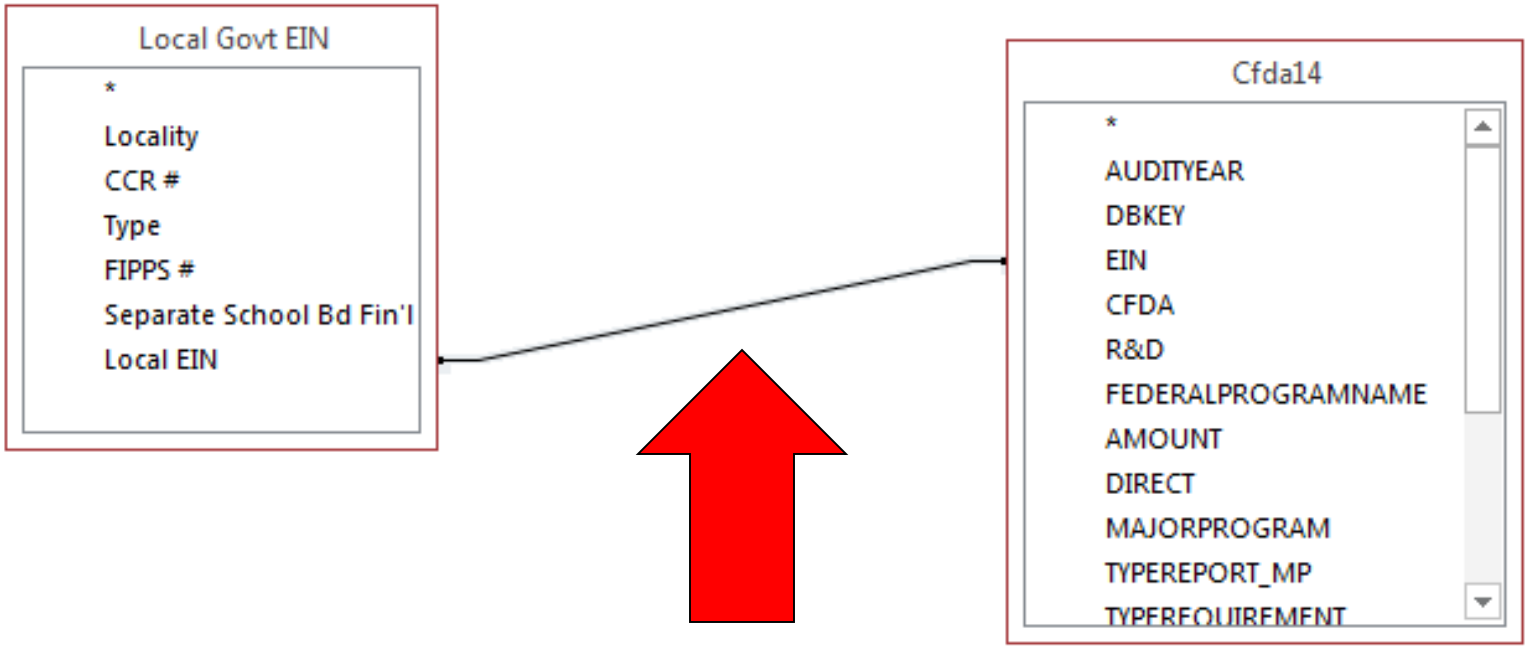
Local Govt EIN

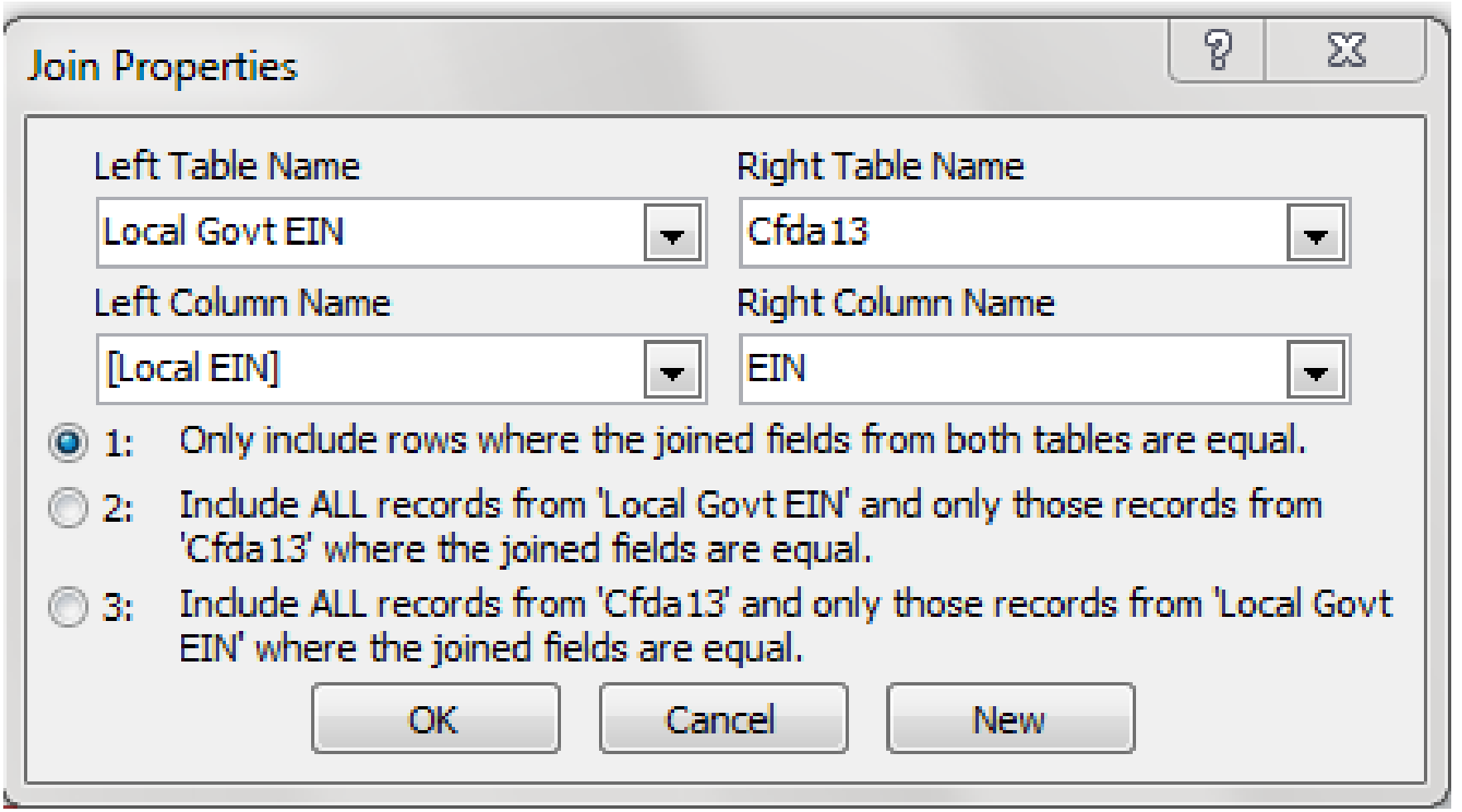
Locality	CCR #	Type	FIPPS #	Separate Sch	Local EIN
Alexandria	1001	City	510	YES	546001103
Bristol	1002	City	520	YES	546001159
Buena Vista	1003	City	530	NO	546001179
Charlottesville	1004	City	540	NO	546001202
Chesapeake	1005	City	550	YES	540721442
Colonial Heigh	1006	City	570	NO	546001228
Covington	1007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

Step 6 – Import data into Access



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

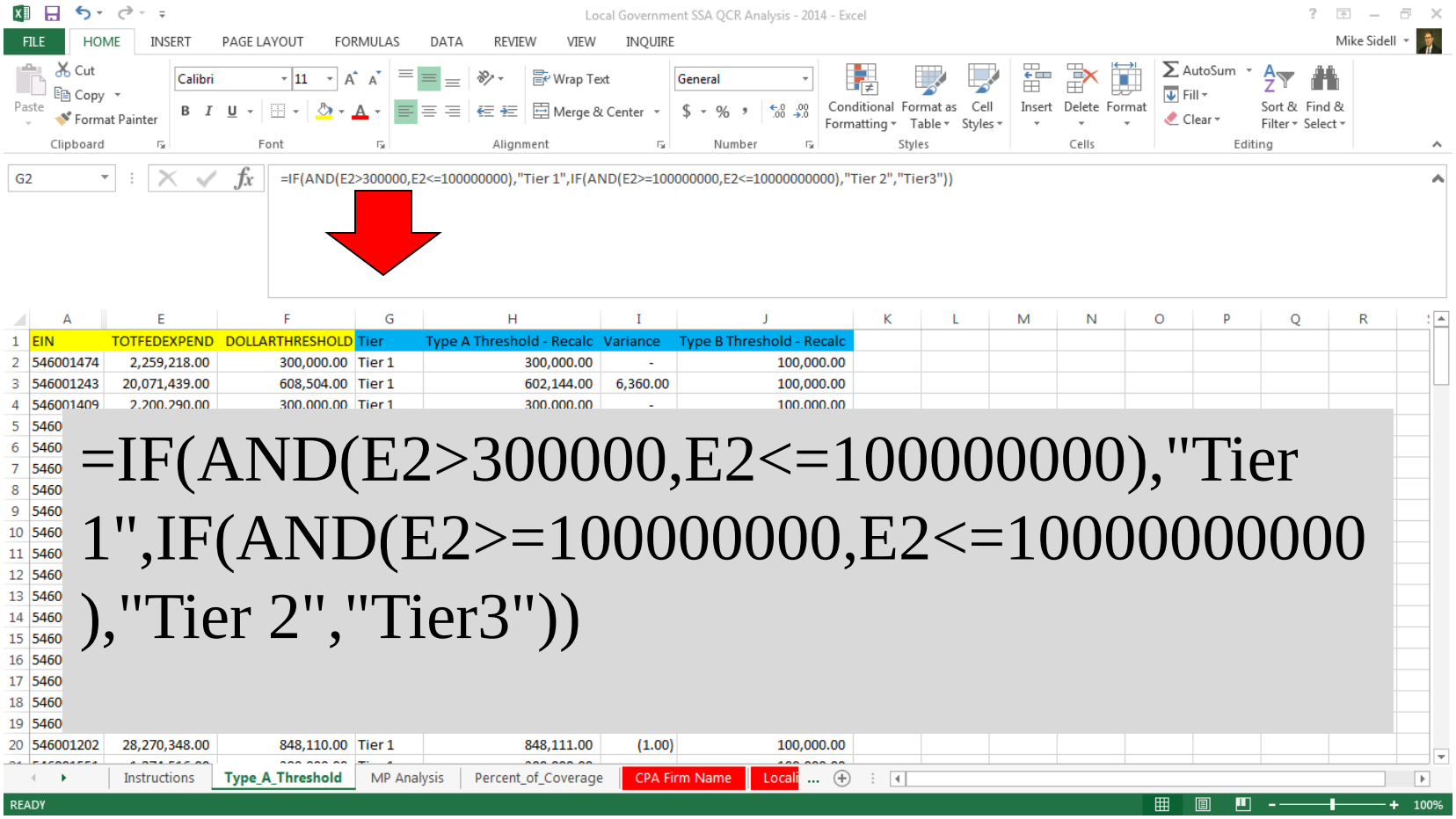
Obtain total federal expenditures and Type A threshold

Field:	Local EIN	Locality	Type	TOTFEDEXPEND	DOLLARTHRESHOLD
Table:	Local Govt EIN	Local Govt EIN	Local Govt EIN	Gen14	Gen14
Sort:					
Show:	☑	☑	☑	☑	☑
Criteria:					
or:					

Example 1 – Recalculate Type A Thresholds

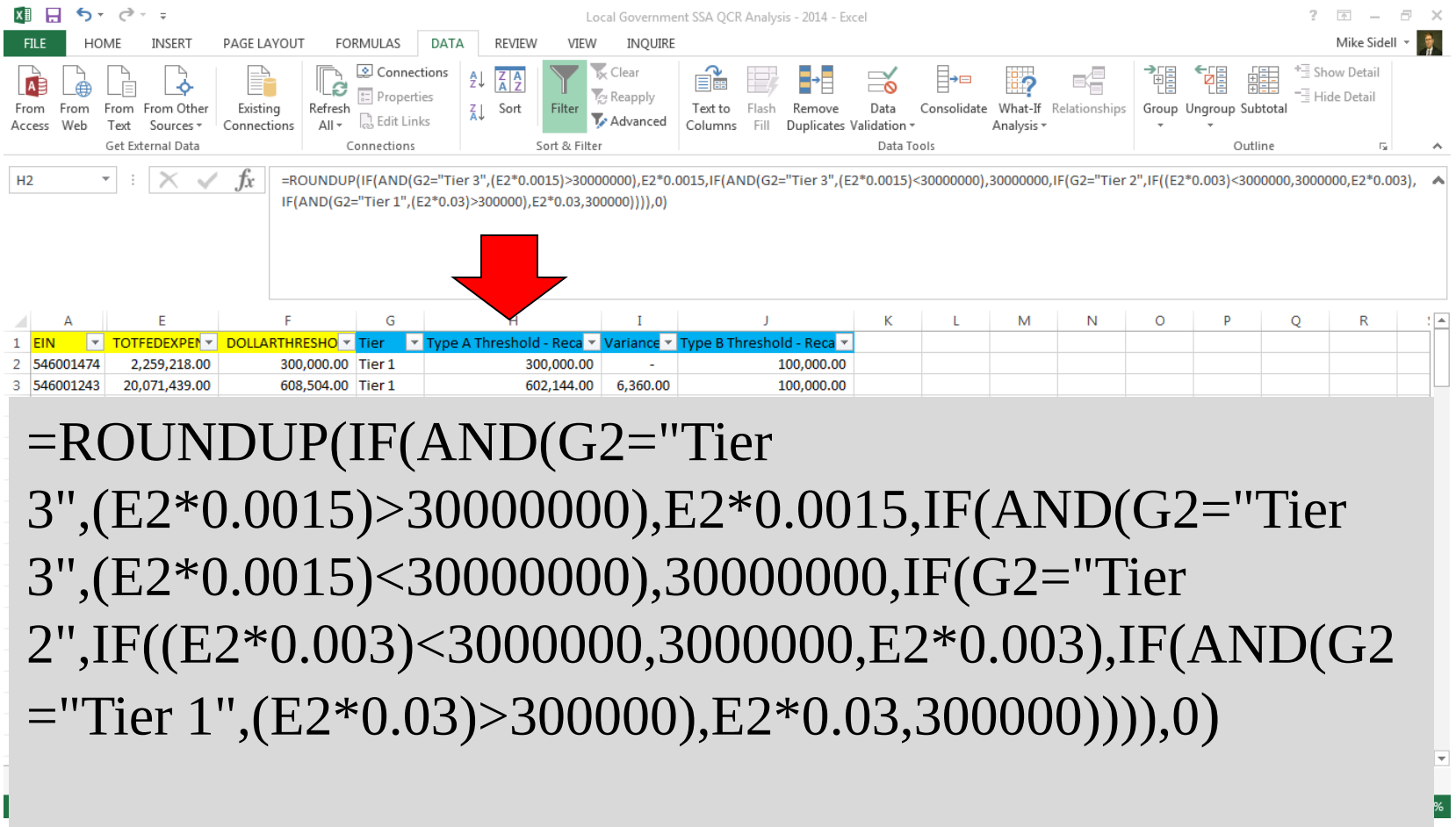
- Step 1 – Limit data within Access
- **Step 2 – Export to Excel and analyze**

Determine local government's "expenditure tier"



=IF(AND(E2>300000,E2<=100000000),"Tier 1",IF(AND(E2>=100000000,E2<=10000000000),"Tier 2","Tier3"))

Recalculate Type A threshold



	A	E	F	G	H	I	J
1	EIN	TOTFEDEXPEI	DOLLARTHRESHO	Tier	Type A Threshold - Reca	Variance	Type B Threshold - Reca
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)>30000000),E2*0.0015,IF(AND(G2="Tier 3",(E2*0.0015)<30000000),30000000,IF(G2="Tier 2",IF((E2*0.003)<3000000,3000000,E2*0.003),IF(AND(G2="Tier 1",(E2*0.03)>300000),E2*0.03,300000)))),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:	☑	☑	☑	☑
Criteria:				
or:				

Obtain prior year federal findings

Field:	Local EIN	Locality	CFDA	FINDINGSCOUNT
Table:	Local Govt EIN	Local Govt EIN	Cfda13	Cfda13
Sort:				
Show:	☑	☑	☑	☑
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:	☑	☑	☑	☑	☑
Criteria:				"Y"	
or:					

Field:	Local EIN	Locality	CFDA	MAJORPROGRAM	AUDITYEAR
Table:	Local Govt EIN	Local Govt EIN	Cfda13	Cfda13	Cfda13
Sort:					
Show:	☑	☑	☑	☑	☑
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:	☑	☑	☑	☑	☑
Criteria:				"Y"	
or:					

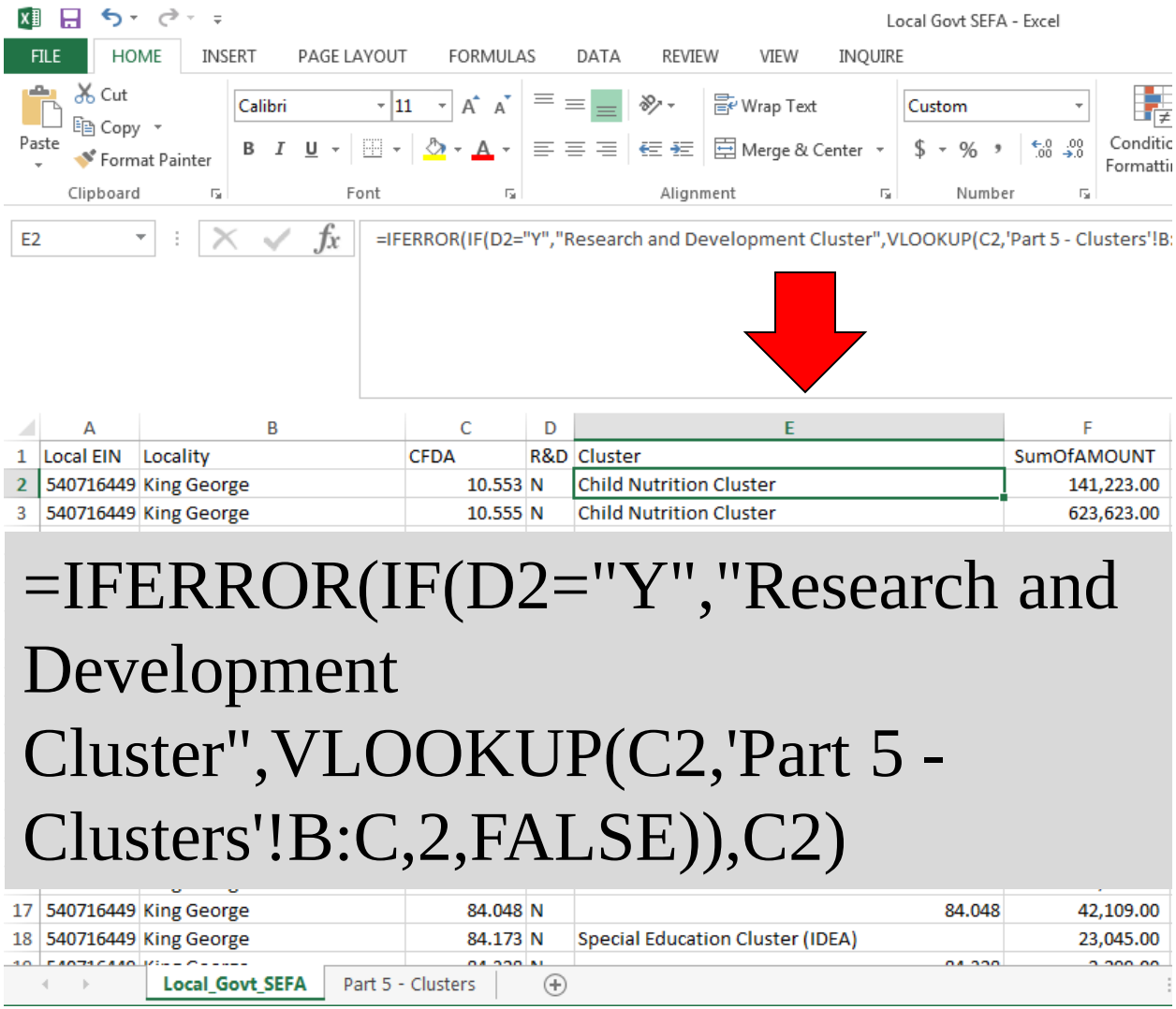
Example 2 – Missed Type A Programs

- 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 DISADVANTA
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

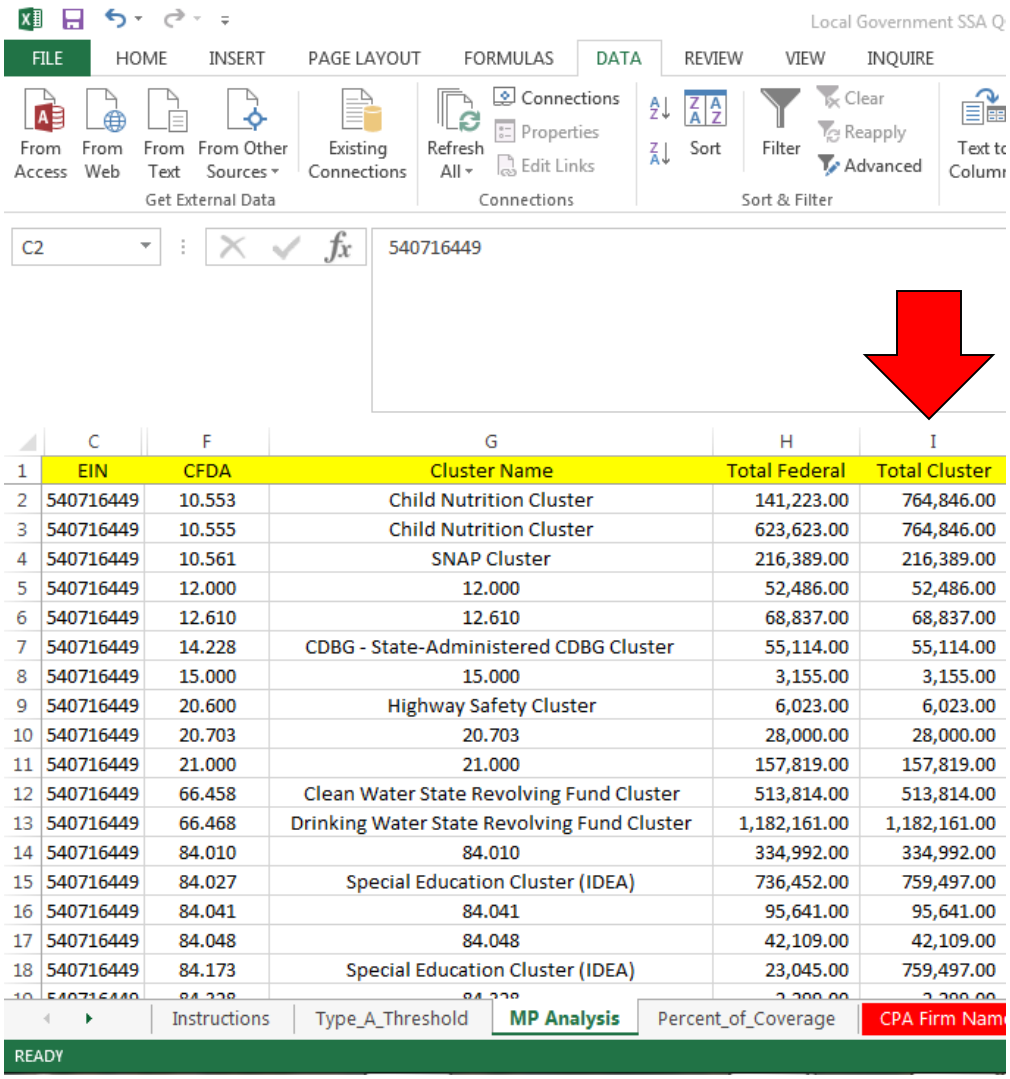
Determine if program is part of a cluster



	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	84.048	42,109.00
18	540716449	King George	84.173	N	Special Education Cluster (IDEA)	23,045.00

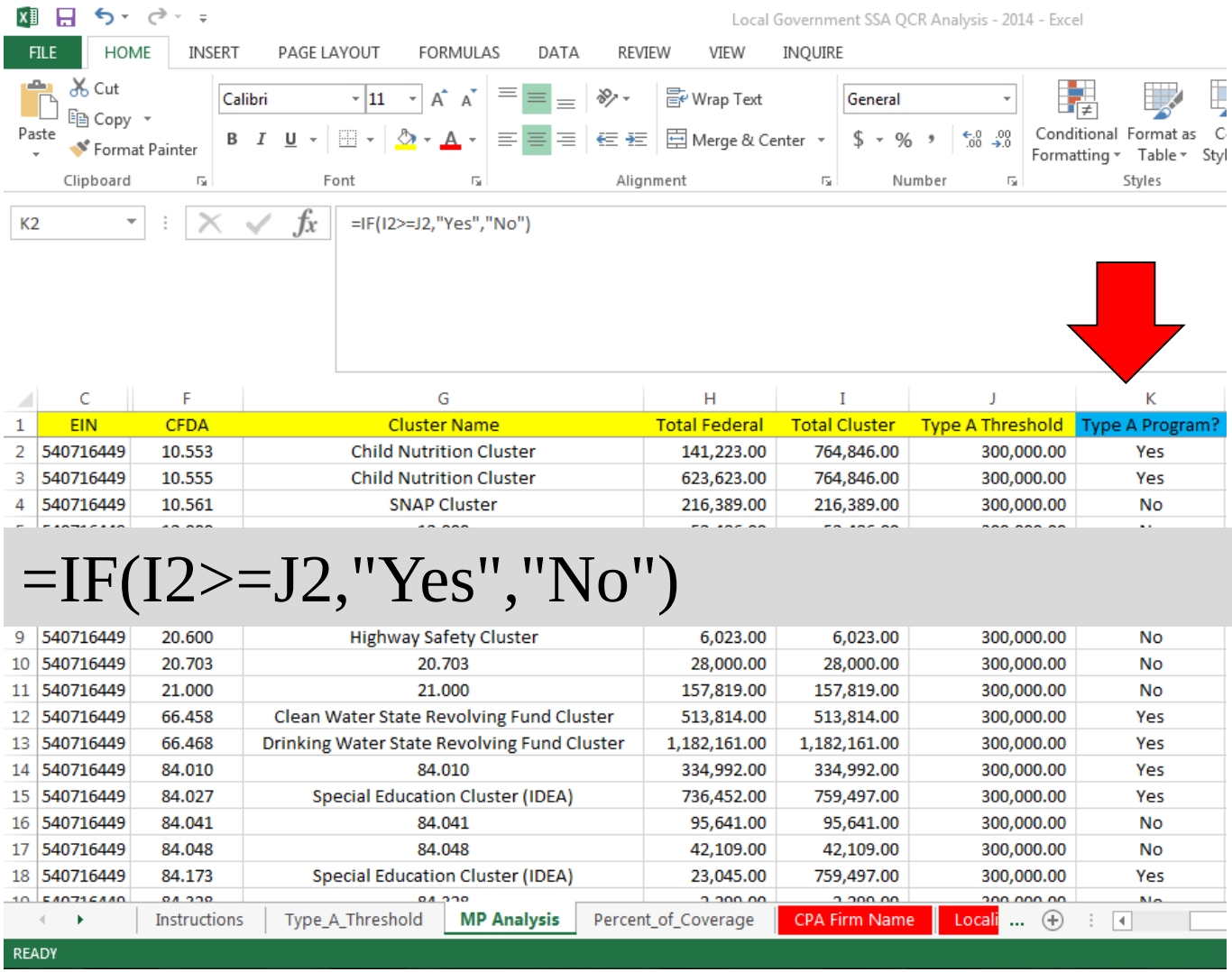
```
=IFERROR(IF(D2="Y","Research and Development Cluster",VLOOKUP(C2,'Part 5 - Clusters'!B:C,2,FALSE)),C2)
```

Determine federal expenditures by cluster



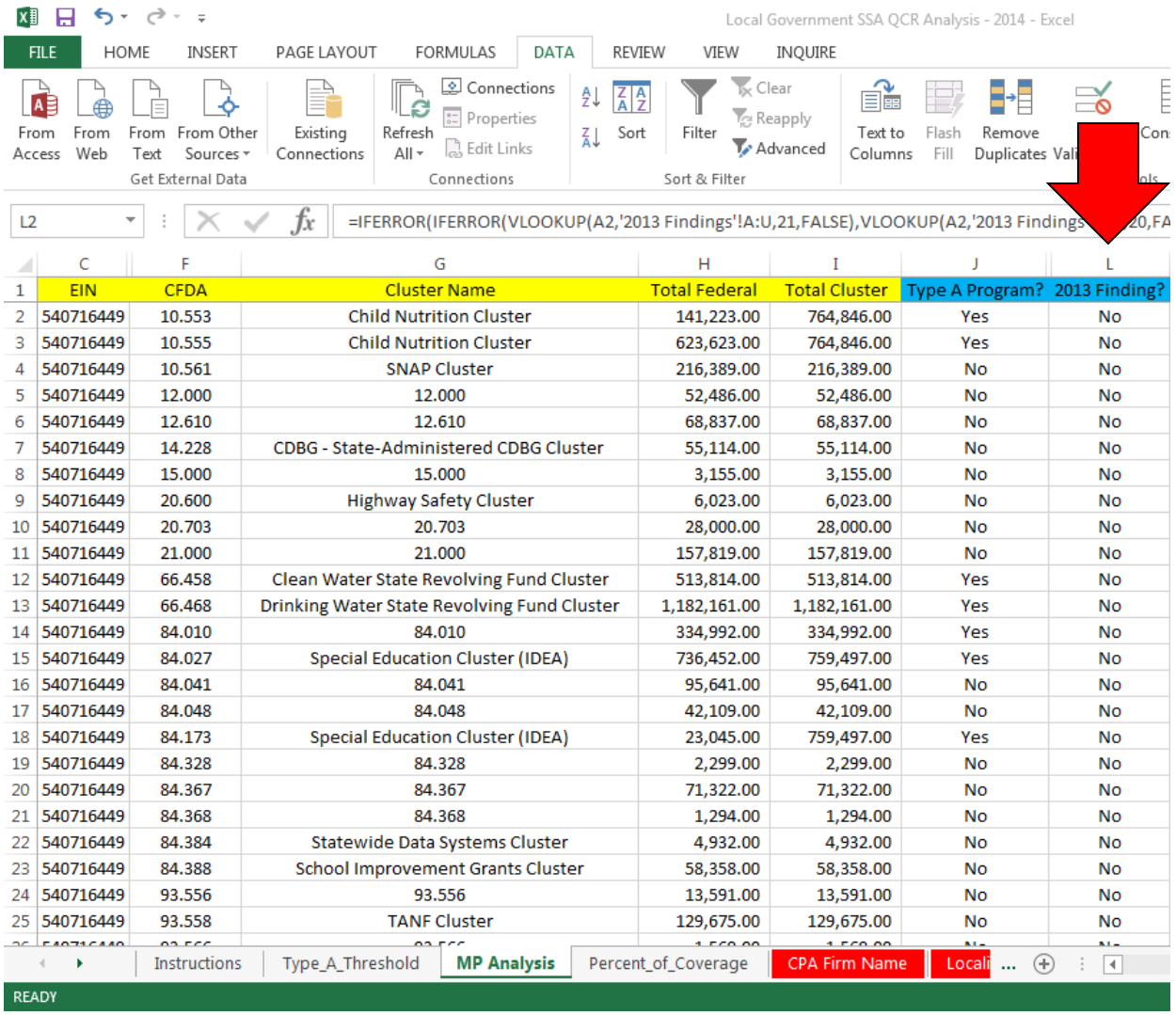
	C	F	G	H	I
1	EIN	CFDA	Cluster Name	Total Federal	Total Cluster
2	540716449	10.553	Child Nutrition Cluster	141,223.00	764,846.00
3	540716449	10.555	Child Nutrition Cluster	623,623.00	764,846.00
4	540716449	10.561	SNAP Cluster	216,389.00	216,389.00
5	540716449	12.000	12.000	52,486.00	52,486.00
6	540716449	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

Determine Type A programs



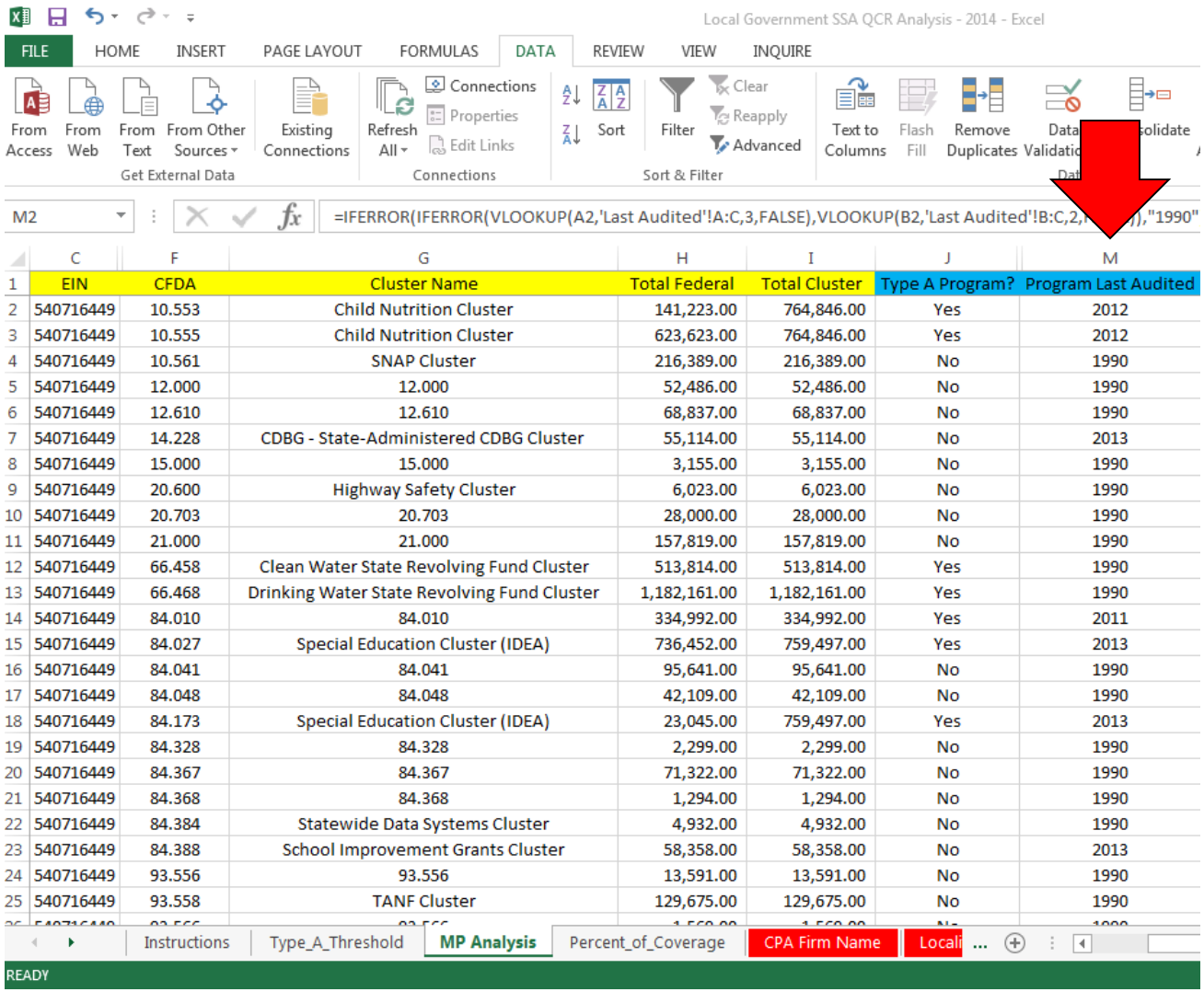
	C	F	G	H	I	J	K
1	EIN	CFDA	Cluster Name	Total Federal	Total Cluster	Type A Threshold	Type A Program?
2	540716449	10.553	Child Nutrition Cluster	141,223.00	764,846.00	300,000.00	Yes
3	540716449	10.555	Child Nutrition Cluster	623,623.00	764,846.00	300,000.00	Yes
4	540716449	10.561	SNAP Cluster	216,389.00	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

Was there a prior year federal finding?



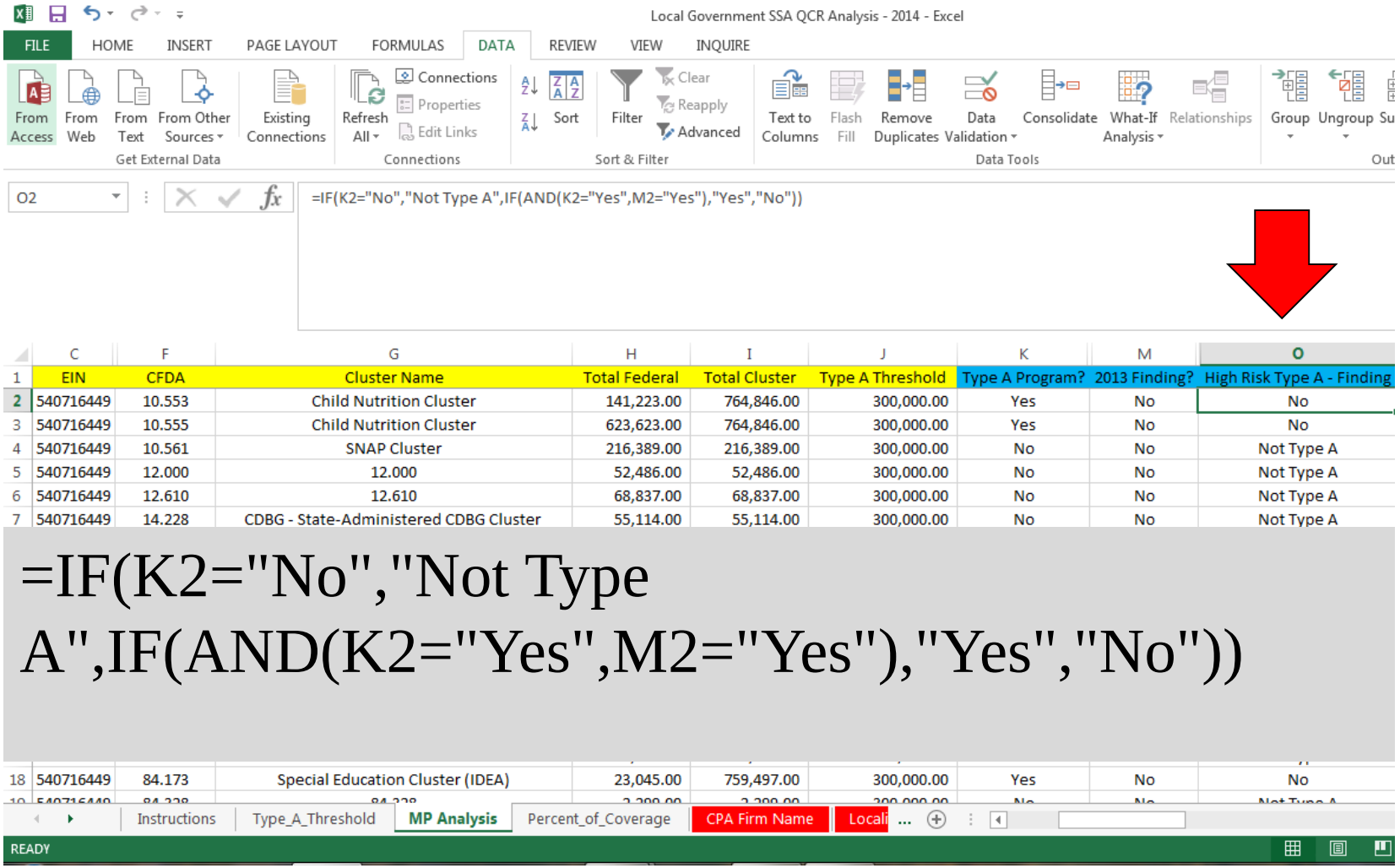
	C	F	G	H	I	J	L
1	EIN	CFDA	Cluster Name	Total Federal	Total Cluster	Type A Program?	2013 Finding?
2	540716449	10.553	Child Nutrition Cluster	141,223.00	764,846.00	Yes	No
3	540716449	10.555	Child Nutrition Cluster	623,623.00	764,846.00	Yes	No
4	540716449	10.561	SNAP Cluster	216,389.00	216,389.00	No	No
5	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

When was the program last audited?



	C	F	G	H	I	J	M
1	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

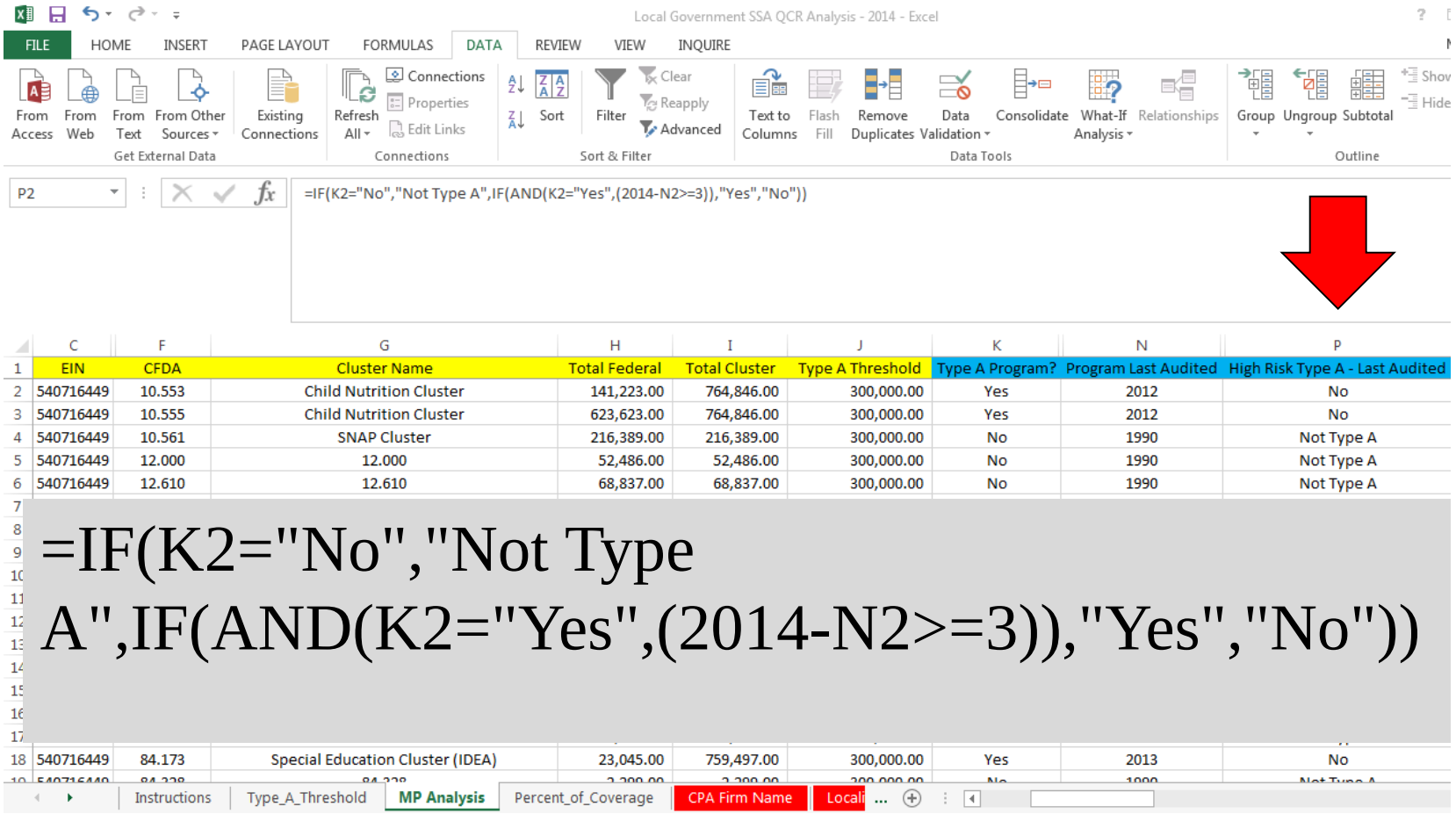
High risk Type A – prior year finding



	C	F	G	H	I	J	K	M	O
1	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

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

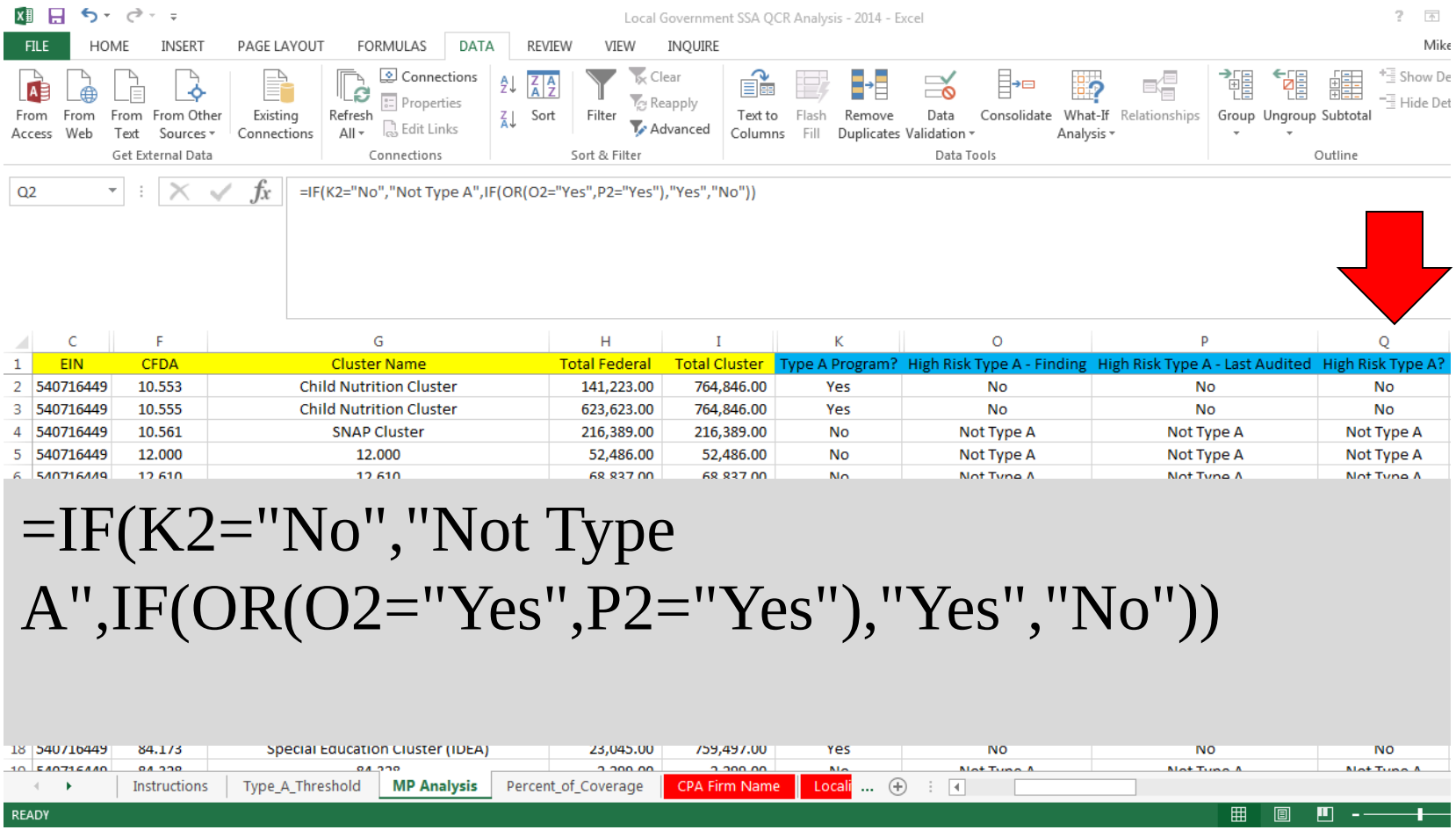
High risk Type A – two year lookback?



	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
18	540716449	84.173	Special Education Cluster (IDEA)	23,045.00	759,497.00	300,000.00	Yes	2013	No

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

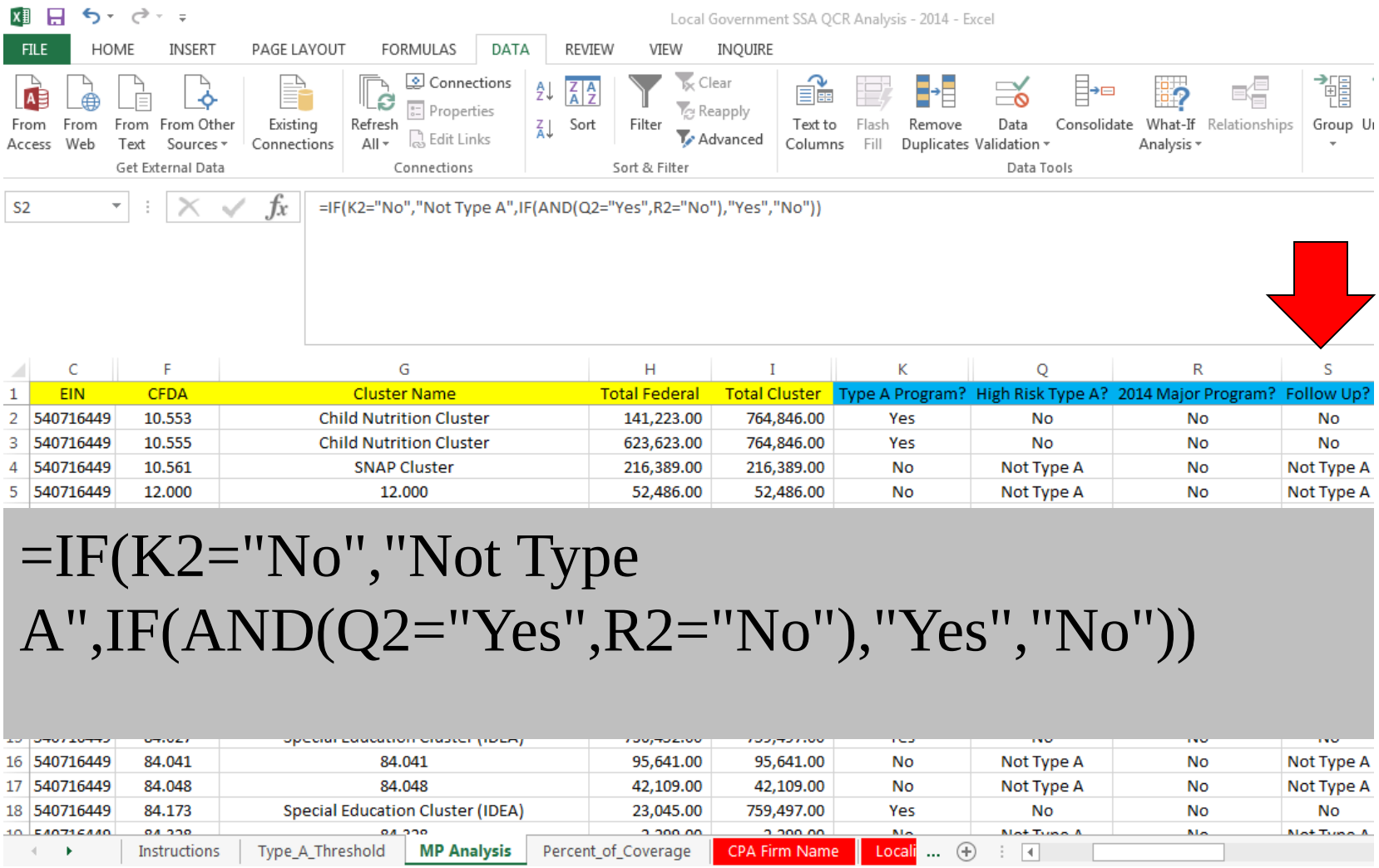
High risk Type A program?



	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

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

Was high risk Type A audited?



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

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!