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 the new Uniform Guidance. The Checklist serves as informational purposes only and it is part of the commonwealth's submission process.

Subrecipient Name:

Fiscal Year End: Format: MM/DD/YYYY

Address:

Contact Name:

Contact Title:

Contact Number: Format: (XXX)XXX-XXXX

Date Auditor's Report Released to/Received by Subrecipient: Format: MM/DD/YYYY

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)

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