

In the KNOW with SAO

Washington Public Ports Association
June 26, 2024

Deena Garza – Introductions
Olivia Crouch, CPA, CFE – GASB Updates
Duane Walz – The Center and FIT
Josh Stohr – Federal Grant Audits



Office of the Washington State Auditor



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SCAN



Number of audits and findings for fiscal year 2023



2,379

audits

July 1, 2022 -
June 30, 2023

1,014

audits

125 findings

Accountability audits

Accountability audits determine whether public funds are accounted for and controls are in place to protect public resources from loss, misappropriation and abuse.

697

audits

69 findings

Financial audits

Financial audits determine whether the financial statements present an accurate picture of a government's finances.





A look back at the past year

Federal audits	405
Whistleblower investigations	14
Fraud investigation reports	13
UDFI	12
Unauditable governments	5
Cybersecurity audits	8
Performance audits	10

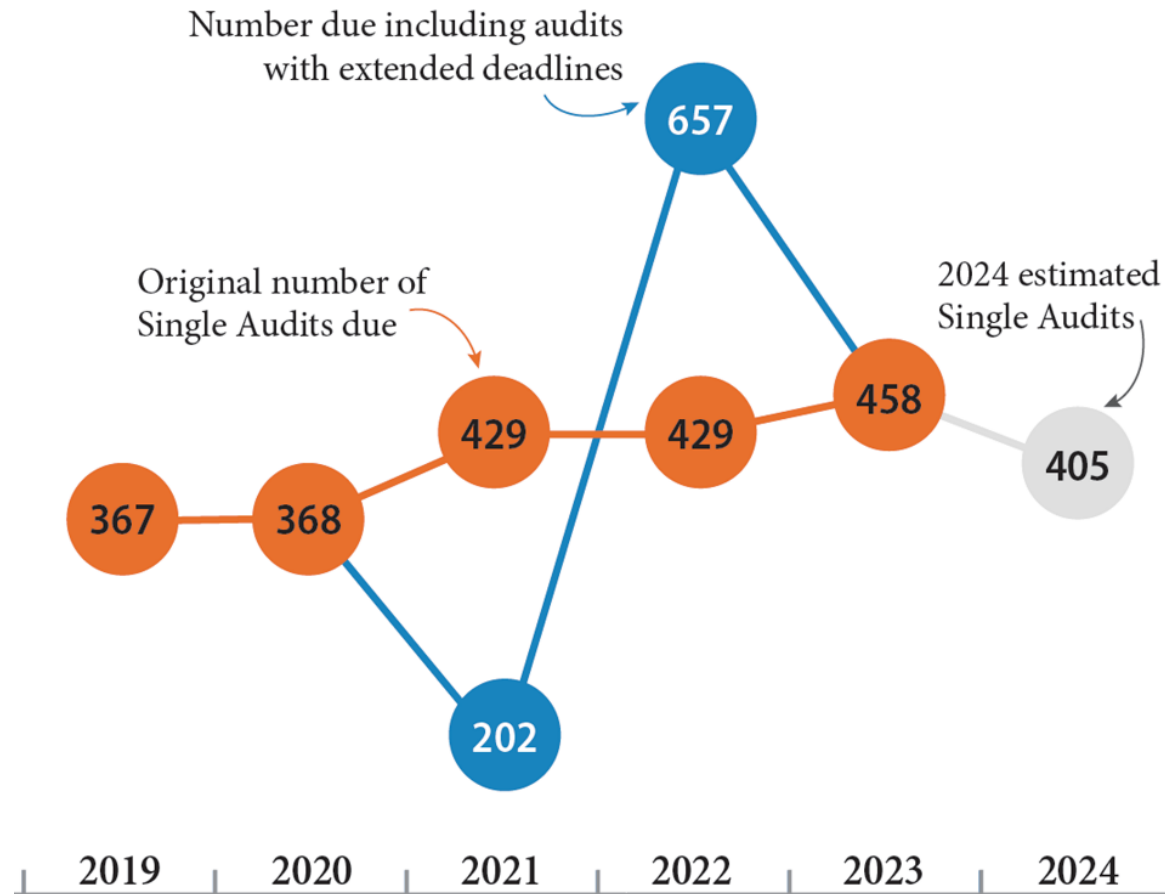


Unprecedented audit workload in federal audits



Returning to traditional audit deadlines means more audits must be conducted each year through 2024.

Single Audits Due by Year, 2019-2024





Audit timeliness takes a team effort

- SAO's priority is to work with you on timely and cost-effective audits.
- Be sure to identify your audit needs.
- We will work collaboratively with you to plan and effectively meet the audit timeline needs.
- Good communication makes it all happen.

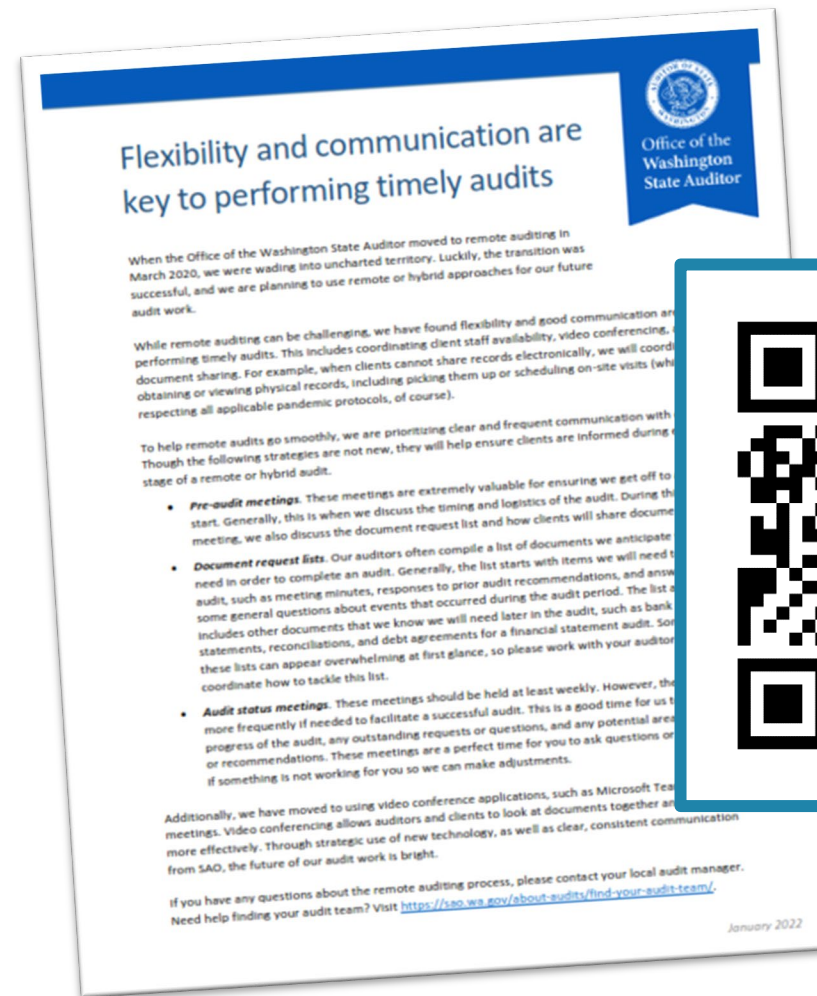


AUDIT



Successful and timely audits

- Make good use of pre-audit meetings
- Regular audit status meetings keep us both on track
- Maintain an audit request tracking sheet
- Work with your auditors to have a plan in place for providing audit documents



Scan QR code to read article!



GASB Update

Upcoming accounting changes
including GASB financial statement
standards and the Federal Data
Transparency Act

Olivia Crouch, CPA, CFE,
Assistant Audit Manager



Office of the Washington State Auditor





Agenda

1

Accounting Changes
and Error Corrections

2

Compensated
Absences

3

Additional
Updates

4

Federal Data
Transparency Act



Accounting changes and error corrections – GASB 100





Summary of categories

Accounting Changes

- Changes in accounting principles
- Changes to or within the reporting entity
- Change in accounting estimate

Error Corrections





Changes in accounting principle

Situation

- When switching from one accounting standard to another
- Adopting a new standard

Accounting

- Retroactive application

Reporting

- BARS code: 388.50/588.50
- Note Disclosure





Changes to or within the reporting entity

Situation

- Addition/removal of fund
- Change in major funds (GAAP only)
- Component unit changes (GAAP only)

Accounting

- Beginning balance adjustment

Reporting

- BARS code: 388.40/588.40
- Note Disclosure





Change in accounting estimate

Situation

- Change in inputs used to calculate an accounting estimate (GAAP only)

Accounting

- Prospective application

Reporting

- No specific BARS code
- Note Disclosure





Error Correction

Situation

- Mathematical error
- Oversight or misuse of facts
- Incorrect accounting application

Accounting

- Retroactive application

Reporting

- BARS code: 388.30/588.30
- Note Disclosure





Notes to the financial statements

Narrative

- Specific requirements for each change or error correction

Table format

- Detail how the change or error has impacted the beginning balances



Compensated absences – GASB 101





Definition

Leave for which employees may receive:

- Cash payments when the leave is used for time off
- Other cash payments like unused leave upon termination of employment
- Noncash settlements like conversion to defined benefit postemployment benefits





Compensated absence liability

Leave for that has not been used and:

- Attributable to services already rendered
- Accumulates
- 50% or more likelihood that the leave will:
 - Paid in cash / settled through noncash means
 - Be used for time off





POLICIES

**50% or more
likelihood**

Considerations:

- Review your policy
- Evaluate if the earned leave will become eligible for use or payment in the future
- Evaluate your historical information about the use and payment of compensated absences
- Review for any items that would show that the historical information may not be representative of future trends or patterns





Compensated absence liability

Leave that has been used

- Has been used for time off, but not paid yet

Calculating the liability

- Calculated with current pay rate at fiscal year-end
- Or another rate if 50%+ likelihood of being paid at different rate
- Include salary-related payments





Compensated absence liability

Salary related payments

Includes:

- Directly & incrementally related payments
- Payroll taxes
- Health savings accounts (HSAs), flexible spending accounts (FSAs)
- Defined **contribution** pension/OPEB plans

Excludes:

- Defined **benefit** pension/OPEB payments, such as state-sponsored retirement plans (PERS, PSERS, LEOFF)





Exceptions

Leave recognized at commencement

Dependent upon occurrence of a sporadic event that affects a relatively small proportion of employees.

- Examples:
 - Military leave
 - Bereavement leave
 - Jury duty
 - Parental leave





Example #1

Sample Port's Policy:

- **Vacation Leave:** Employees earn vacation leave that, if not used for paid time off, results in full compensation at termination or retirement.
- **Sick Leave:** If sick leave is not used for paid time off, then the Port is only liable to compensate employees through cash payments for 25 percent of their sick leave when they retire or die, with no limits.





Example #1

Sample Port's Employees

#	Pay rate	Vacation hours	Sick hours
1	\$25	60	100
2	\$50	100	300
3	\$30	80	250





Example #1

Vacation leave

- 100% of vacation leave will be paid out
- Use each employee's total accrued leave balance
- Use employees' pay rate as of FYE
- Include salary related payments (payroll taxes)
- **Do not include contributions to DRS pension plans**





Example #1

Vacation leave

- Multiply hours by pay rate
- Add salary related payments

#	Pay rate	Vacatio n hours	Pay * Vacation	FICA tax (7.65%)	Total
1	\$25	60	\$1,500	\$115	\$1,615
2	\$50	100	\$5,000	\$383	\$5,383
3	\$30	80	\$2,400	\$184	\$2,584
Total	n/a	n/a	\$8,900	\$681	\$9,581





Example #1

Sick leave: expected to be used

- Leave used/expected to be used is paid out at 100% of the pay rate
- Estimate the usage over the life of the employee
- Use employees' pay rate as of FYE
- Include salary related payments (payroll taxes)
- **Do not include contributions to DRS pension plans**





Example #1

Sick leave: expected to be used

Must estimate hours the employee will use

#	Pay rate	Sick hours	Est. to be used	Pay * est. used	FICA tax (7.65%)	Total
1	\$25	100	75	\$1,875	\$143	\$2,018
2	\$50	300	225	\$11,250	\$861	\$12,111
3	\$30	250	187.5	\$5,625	\$430	\$6,055
Total	n/a	n/a	n/a	\$18,750	\$1,434	\$20,184





Example #1

Sick leave: cashed out

- Start with accrued leave and subtract expected to be used
- Estimate employees likely to retire
- Only 25% of leave earned is paid at retirement
- Use employees' pay rate as of FYE
- Include salary related payments (payroll taxes)
- **Do not include contributions to DRS pension plans**





Example #1

Sick leave: cashed out

- Must subtract hours estimated to be used
- Estimate employees likely to retire

#	Pay rate	Sick hours	Est. to be used	Remaining	Est. cashed out
1	\$25	100	75	25	0
2	\$50	300	225	75	75
3	\$30	250	187.5	62.5	62.5
Total	n/a	n/a	n/a	n/a	n/a





Example #1

Sick leave: cashed out

- Multiply cash out hours by 25%
- Multiply hours eligible for cash out by pay rate

#	Pay rate	Est. cashed out * 25%	Pay * hours	FICA tax (7.65%)	Total
1	\$25	0	\$0	\$0	\$0
2	\$50	18.75	\$938	\$72	\$1,009
3	\$30	15.625	\$469	\$36	\$505
Total	n/a	n/a	\$1,406	\$108	\$1,514





Example #1

Leave used but not paid

- Leave used before FYE, that wasn't paid until January
- Multiply hours by pay rate

#	Pay rate	Leave used in Dec.	Pay * hours	FICA tax (7.65%)	Total
1	\$25	5	\$200	\$15	\$215
2	\$50	40	\$2,000	\$153	\$2,153
3	\$30	16	\$480	\$37	\$517
Total	n/a	n/a	\$2,680	\$205	\$2,885





Example #1

Total compensated absences liability

Add all calculations together

Liability component	Total
Vacation	\$9,581
Sick leave expected to be used	\$20,184
Sick leave to be cashed out	\$1,514
Leave used but not paid before FYE	\$2,885
Total compensated absences liability	\$34,164





Example #2

Sample Port's Policy:

- **Sick Leave:** If sick leave is not used for paid time off, then at termination the Port is only liable to compensate employees for 25% of their pay rate, with a limit of 240 total hours.





Example #2

Sample Port's Employees

#	Pay rate	Sick hours
1	\$25	600
2	\$50	800
3	\$30	700





Example #2

Sick leave: expected to be used

- Leave used/expected to be used is paid out at 100% of the pay rate
- Estimate the usage over the life of the employee
- Use employees' pay rate as of FYE
- Include salary related payments (payroll taxes)
- **Do not include contributions to DRS pension plans**





Sick leave: expected to be used

Must estimate hours the employee will use

Example #2

#	Pay rate	Sick hours	Est. to be used	Pay * est. used	FICA tax (7.65%)	Total
1	\$25	600	390	\$9,750	\$746	\$10,496
2	\$50	800	520	\$26,000	\$1,989	\$27,989
3	\$30	700	455	\$13,650	\$1,044	\$14,694
Total	n/a	n/a	n/a	\$49,400	\$3,779	\$53,179





Example #2

Sick leave: cashed out

- Start with accrued leave and subtract out expected to be used
- Cap at the 240-hours per policy
- Use 25% of employees' pay rate as of FYE
- Include salary related payments (payroll taxes)
- **Do not include contributions to DRS pension plans**





Example #2

Sick leave: cashed out

- Subtract hours estimated to be used
- Cap at 240 hours per policy
- Then multiply pay rate by 25%

#	Pay rate	Sick hours	Est. to be used	Remain-ing	Hours allowed	Pay * 25%
1	\$25	600	390	210	210	\$6.25
2	\$50	800	520	280	240	\$12.50
3	\$30	700	455	245	240	\$7.50
Total	n/a	n/a	n/a	n/a	n/a	n/a





Example #2

Sick leave: cashed out

Multiply hours eligible for cash out by pay rate

#	Cash out rate	Hours allowed	Pay * hours	FICA tax (7.65%)	Total
1	\$6.25	210	\$1,313	\$100	\$1,413
2	\$12.50	240	\$3,000	\$230	\$3,230
3	\$7.50	240	\$1,800	\$138	\$1,938
Total	n/a	n/a	\$6,113	\$468	\$6,581





Example #2

Total compensated absences liability

- Add all calculations together

#	Total
Sick leave expected to be used	\$53,179
Sick leave to be cashed out	\$6,581
Total compensated absences liability	\$59,760





Reporting

Schedule 09

- Liability code: 259.12 (no change)
- Can net increases/decreases

Notes

- GAAP – Changes in Long-Term Liabilities
- Cash – Long-term Liabilities (formerly Long-term Debt)
- Updates to Note 1 Summary of Significant Accounting Policies



Additional GASB Updates



Certain Risk Disclosures

- Effective FYE 12/31/2025
- New disclosure if all three criteria are met:
 - There is a known concentration or constraint
 - There is a risk of substantial impact
 - An event has occurred, begun to occur, or will occur within 12 months of financial statement issuance
- Disclose the concentration or constraint, the event, and actions taken to mitigate the effect.



Certain Risk Disclosures – GASB 102



Financial Reporting Model

- Effective FYE 12/31/2026
- Minor updates to MD&A (GAAP only)
- “Unusual or infrequent items” replace “special and extraordinary items”
- New subtotals in Proprietary Fund Statement of Revenues, Expenses and Changes in Fund Net Position (GAAP only)



Financial Reporting Model – GASB 103



Financial Data Transparency Act (FDTA)





What is the FDTA?

- Legislation passed at the end of 2022 to apply data standards to information submitted to and managed by several financial regulators, including the Municipal Securities Rulemaking Board (MSRB).
- The U.S. Securities and Exchange Commission (SEC) has authority to establish rules requiring the data standards.



FDTA





What is the FDTA?

- Data standards specify rules by which data is described and recorded
- Requires financial data to be searchable and machine readable
 - Format in a standard computer language (not English text) that can be read automatically by a web browser or computer system
- No changes to basis of accounting
 - Governments can continue to report using SAO's prescribed cash-basis method



FDTA



Who is affected?

- Any municipal entities required to submit financial information to the MSRB's Electronic Municipal Market Access (EMMA)
 - Issued bonds on open market
 - Privately placed bonds or loans with a continuing disclosure requirement to report to MSRB



FDTA





What should we do?

- Connect with your associations and follow the rulemaking process
- *Caution – Don't buy any systems or products until SEC's standards for the data rules have been finalized.*
- Participate in the SEC comment periods!
 - The SEC wants to hear from everyone –read the proposed rules and send in a response letter.



FDTA





When will it happen?

- Phase 1 comment period in June 2024; final rules by December 2024
 - Determine the legal identifying number
 - Determine the standards for the data (CSV, XBRL, XML, JSON, etc.)
- Phase 2 comment period anticipated to be July – October 2026; final rules by December 2026
 - Determine what financial data will be reported
 - Identify the implementation period



FDTA



Contact Us

LGCSFeedback@sao.wa.gov



Or submit a
HelpDesk
ticket!

Website: www.sao.wa.gov

X (formerly Twitter): [@WaStateAuditor](https://twitter.com/WaStateAuditor)

Facebook: www.facebook.com/WaStateAuditorsOffice





Center for Government Innovation

Resources and tools for Ports and
an updated look at the Financial
Intelligence Tool

Duane Walz



Office of the Washington State Auditor



Presenter Information:

Duane Walz, Data and Business Systems Specialist

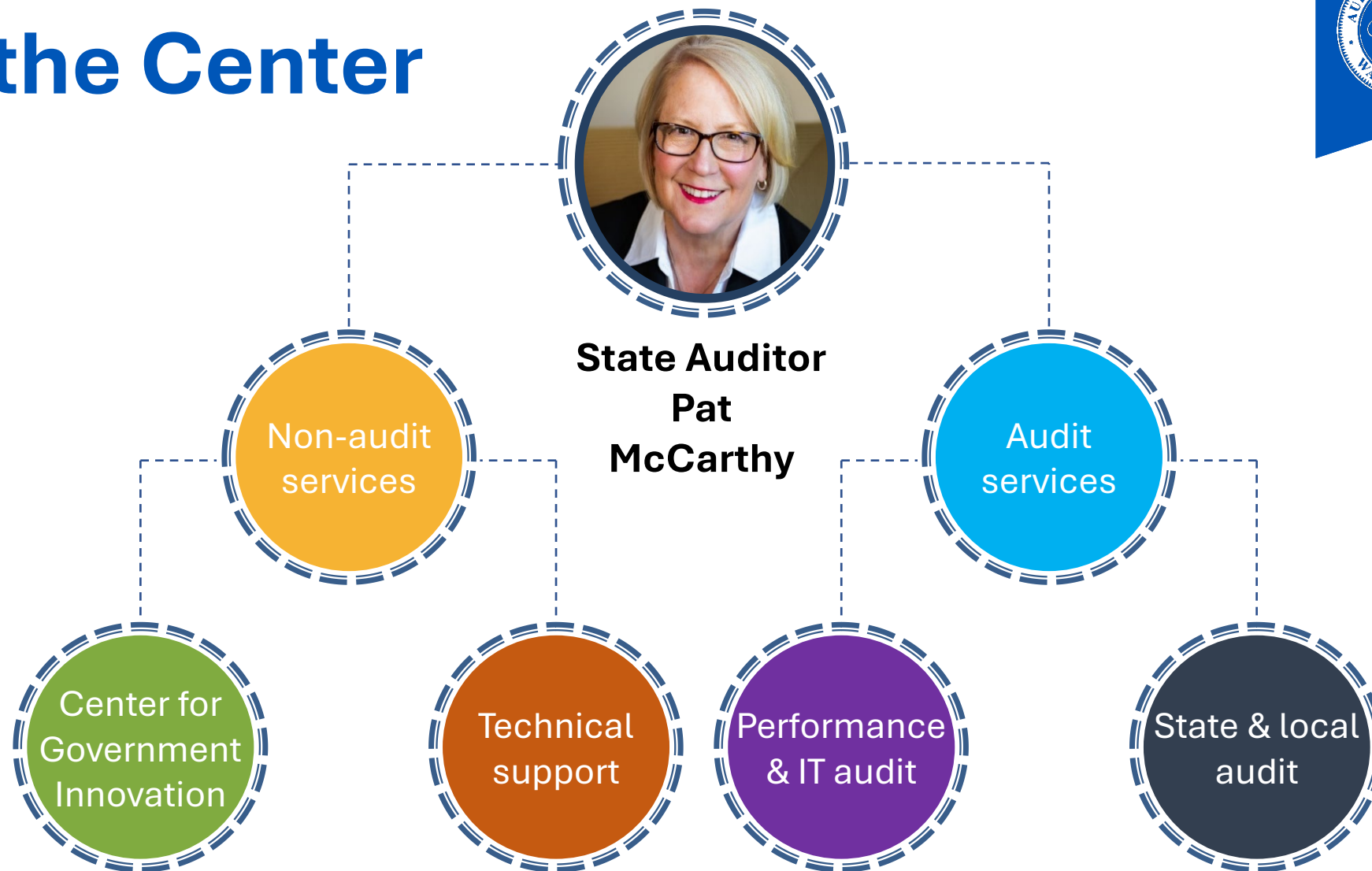
Duane Walz is the Data and Business Systems Specialist for the Center for Government Innovation, a service of the Washington State Auditor. As technical lead on the Financial Intelligence Tool (FIT) project, Duane is dedicated to helping local governments solve problems, reduce costs and improve the value of services.

Duane has worked at SAO for 28 years and is a Lean Six Sigma Green Belt. He also is a recipient of SAO's Outstanding Employee Award and Standing Ovation Award for Innovation. He holds a business analysis certificate.

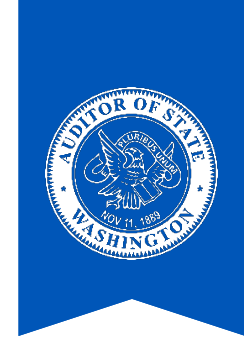




About the Center



Contact the Center today! 564-999-0818 ■ center@sao.wa.gov ■ www.sao.wa.gov



SAO's Center for Government Innovation offers tools and services to help you

- Customized Lean facilitations and trainings
- Teambuilding workshops
- Online resource library
- Cyber checkups
- Financial Intelligence Tool (FIT)



The Center's resource library can help you manage your day-to-day business



Accounts payable
and receivable

Cash
receipting

Payroll

Assets

Cybersecurity

Federal funds



Fraud prevention

Procurement

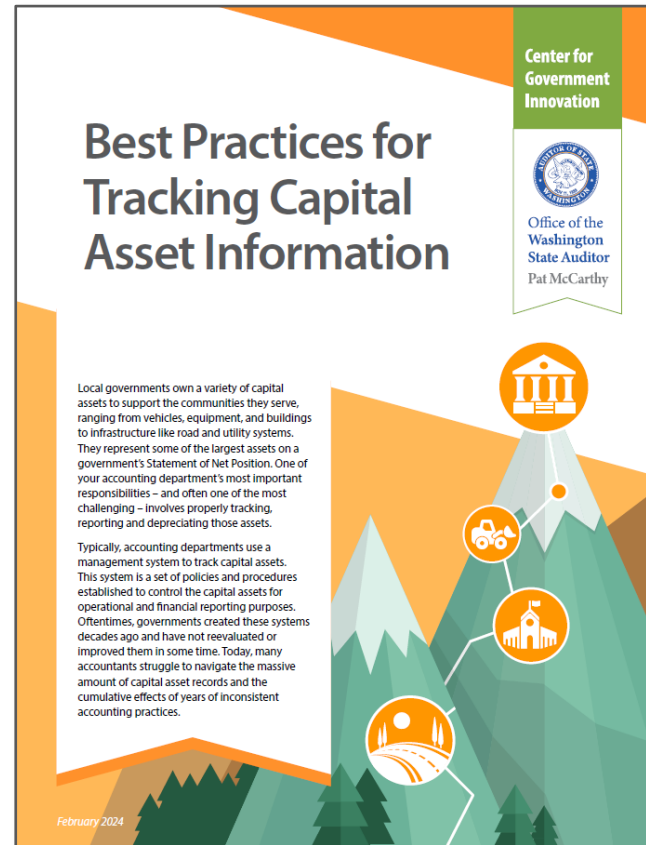
Public records and
OPMA compliance

GAAP and cash-basis
financial reporting

Revenues, expenditures
and operations

Technology

Newest resources



Lean services to help your work processes become more efficient



Develop solutions for greater success in:

- Permitting
- Payroll
- Purchasing and more
- Available at **no cost**

Center for Government
Innovation

How can you make your government's work processes more effective and sustainable?

PLAN
P

DO
D

CHECK
C

ADJUST
A

We help you improve how work gets done by building your teams' own skills to identify problems and improve operations. Whether it's purchasing, payroll, or any other area, our Lean services can help your city optimize efficiency, quality and customer service.

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SCAN CODE



Teambuilding and leadership workshops

Bring out the best in your team with the CliftonStrengths® method:

- Build trust and work more collaboratively
- Increase work satisfaction
- Help your team discover their strengths and talents

The flyer features a green header with the Center for Government Innovation logo. The main text asks, 'Do you know how to use your strengths to improve your work life?' and shows a 'STRENGTHSFINDER 2.0 FROM GALLUP' booklet. Below this, it states, 'We offer engaging and interactive CliftonStrengths workshops to help strengthen your team, increase trust and productivity, and promote workplace harmony and employee satisfaction.' A call to action 'Ready to get started?' is followed by contact information: 'Contact us today! 564.999.0818 | center@sao.wa.gov'.

SAO's Financial Intelligence Tool (FIT)

- Introduced in 2018 to provide an easy to access, easy to understand way of exploring the financial landscape of local governments in Washington
- Can help share financial information without any extra work on your part



Let's take a tour of FIT

Explore

Individual Governments

Government Types

Navigate By Dollars


Financial Health


Data Extracts

About

Help


Style Guide


Office of the Washington State Auditor




How do you want to explore the data?

The State Auditor's Office created this interactive tool to bring transparency to Washington State's public financial data. Click on any of the options below to begin exploring or enter your keywords in the search bar.



Individual Governments

Search for and explore local governments by name in Washington State.




Government Types

Select and explore various types of local governments across Washington, from pollution and cemetery districts to regional planning councils and water conservancy boards.

Not sure where to start?

We've got some interesting reports ready for you.



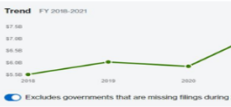
Port/Airport Districts

FIT focus of the month

Updated 4 days ago

Did you know there are more than 80 port/airport districts scattered across our state that generate \$2 billion in revenue? Click to learn more.

[Go to the Profile](#)



Retail Sales and Use Taxes

Updated about 1 month ago

Retail Sales and Use Taxes collected in Washington is a key indicator of economic position. Generally, when times are tough households spend less. Check out collection by local governments the past four years.

[Retail Sales and Use Taxes trend](#)

Office of the Washington State Auditor

In the Know With SAO – WPPA 2024

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Resources

- Direct link to the Financial Intelligence Tool (FIT): portal.sao.wa.gov/FIT
- Schedule a personalized demo or training with us and you or your team: center@sao.wa.gov
- Scan this code to access FIT on your phone:





Contact Us

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Facebook:

www.facebook.com/WaStateAuditorsOffice



Preparing for a Federal Single Audit

What to expect from a required federal
grant audit including audit
requirements and available resources

Josh Stohr

Port Subject Matter Expert



Office of the Washington State Auditor





What we will cover

- What to expect from a single audit
- Compliance supplement and compliance requirements
- Single audit resources





What's in the audit?

Federal programs

- Test internal controls – effective?
- Opinion on compliance

Financial statements

- Must be included
- Opinion on fair presentation
- Schedule of Expenditures of Federal Awards (SEFA)



Compliance Supplement

- Identifies the existing important compliance requirements that the federal government expects to be considered as part of a single audit
- Provides a source of information for auditors to understand federal program objectives, procedures, and compliance requirements
- Includes audit objectives and suggested audit procedures for determining compliance with the applicable requirements



2 CFR PART 200, APPENDIX XI

COMPLIANCE SUPPLEMENT



May 2023
EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET





Compliance Requirements



Compliance areas include:

- A. Activities allowed or unallowed
- B. Allowable costs/cost principles
- C. Cash management
- E. Eligibility
- F. Equipment and real property management
- G. Matching, level of effort and earmarking
- H. Period of performance
- I. Procurement/suspension and debarment
- J. Program income
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provisions





Activities Allowed/Unallowed and Allowable Costs/Cost Principles



Audit Objective: To determine whether federal awards were expended only for allowable activities and complied with cost principles outlined by specific federal guidance.

- We use the compliance supplement and grant agreements to outline allowable and unallowable activities.
- Allowable Costs/Cost Principles are audited together with Activities Allowed/Unallowed.



Separately identify awards

- Track activity for each award
 - Need to account separately to control and report separately
 - Separate coding in accounting system is best
- This will help with:
 - Reports to grantor (reimbursement requests)
 - Monitoring grant activity
 - SEFA preparation





Establish an approval process

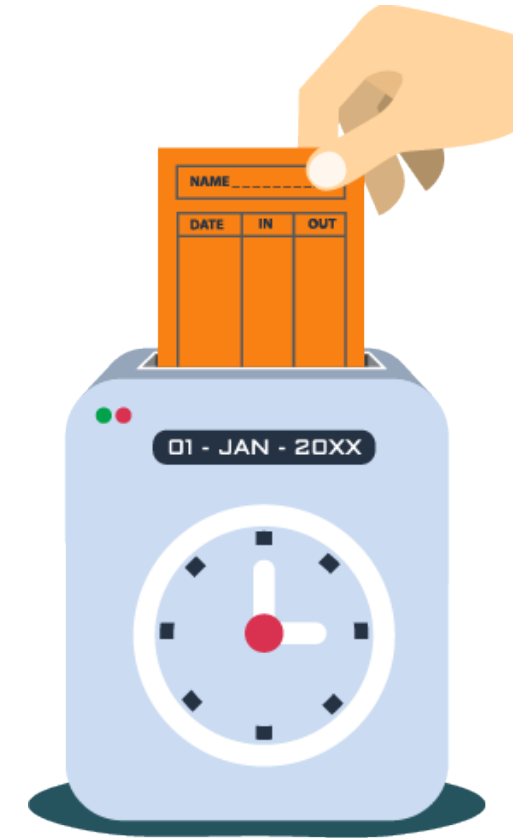
- Special rules:
 - Allowable activities
 - Allowable costs
 - Allocated or indirect costs
- Who approves expenses?
- Only allow knowledgeable persons to approve expenditures of federal awards



Set up your timekeeping



- Special rules:
 - Allowable payroll and benefit costs
 - What payroll can be allocated to federal programs
 - Time and effort documentation must be maintained for all employees whose salary is paid in whole or in part with federal funds
- Make sure timekeeping system supports allocation of costs to federal awards





Equipment and Real Property Management



Audit Objective: To determine whether the non-federal entity maintained proper records for equipment and adequately safeguards and maintains equipment.

If applicable, to determine whether the disposition of any equipment or real property acquired or improved with federal awards is in accordance with federal requirements and that the federal awarding agency was properly compensated for its portion of any property sold or converted to non-federal use.





Equipment and Real Property Management



- Additions – When equipment is acquired with federal funding, entities are required to track certain characteristics in property records.
- Inventory Management – Ensure there is a control system to adequately safeguard and maintain property and take a physical inventory of the property at least once every two years
- Dispositions





Procurement



Audit Objective: To determine whether procurements under federal awards were made in compliance with applicable federal regulations (2 CFR 200.318-200.327) and other procurement requirements specific to an award.

- Documented Procurement Procedures and Written Standards of Conduct (2 CFR 200.318)
- Procurement Documentation and Competition (2 CFR 200.319 and 200.320)
- Contracting with Small and Minority Businesses, Women's Enterprises and Labor Surplus Firms (2 CFR 200.321)
- Domestic Preferences for Procurements (2 CFR 200.322)
 - New Requirement – Build America Buy America Act (BABAA)
- Cost or Price Analysis (2 CFR 200.324)



Suspension and Debarment



Audit Objective: For covered transactions, determine whether the nonfederal entity verified that entities are not suspended, debarred or otherwise excluded.

- What is a covered transaction?
 - Contracts (including purchase orders) and purchases over \$25,000, paid all or in part with federal funds
 - Sub-awards under a pass-through/subrecipient relationship (no threshold)
- You must complete at least one of the following methods to verify the other party is not prohibited from receiving federal funds during the procurement process or at the time the contract is made:
 - Check the entity's status on the online search engine SAM.gov (and print support of the search and date completed)
 - Obtain a signed certification from the entity, whereby the signer attests they are not suspended or debarred
 - Put a clause in the contract, whereby the signer attests they are not suspended or debarred





Reporting



Audit Objective: To determine whether required reports for federal awards include all activity of the reporting period, are supported by applicable accounting or performance records, and are fairly presented in accordance with governing requirements.

- Financial Reporting
- Performance and Special Reporting





Additional single audit resources



Part 6 of the Compliance Supplement



PART 6 – APPENDIX 2

Illustrative Specific Controls – Control Activities (excerpted from Greenbook).

Principle 10. Design Control Activities: management should design control activities to achieve objectives and respond to risks.

A. ACTIVITIES ALLOWED OR UNALLOWED B. ALLOWABLE COSTS/COST PRINCIPLES	C. CASH MANAGEMENT	E. ELIGIBILITY	F. EQUIPMENT AND REAL PROPERTY MANAGEMENT
Management identifies and puts into effect actions needed to carry out specific responses to risks identified in the risk assessment process, such as miscoding, inappropriate cost transfers, budget overages, segregation of duties concerns, unauthorized changes to system configurations, fraud, unauthorized payments, etc.	Management identifies and puts into effect actions needed to carry out specific responses to risks identified in the risk assessment process, such as time lapses between funds transfer and disbursement, fraud, liquidity pressures, inherent risks with subrecipients, etc.	Management identifies and puts into effect actions needed to carry out specific responses to risks identified in the risk assessment process, such as providing benefits to ineligible individuals, calculating amounts to be received for or on behalf of individuals incorrectly, unauthorized changes to system configurations, fraud, unauthorized payments, etc.	Management identifies and puts into effect actions needed to carry out specific responses to risks identified in the risk assessment process for equipment and real property, such as inaccurate or incomplete recordkeeping, inappropriate use, unidentified dispositions, segregation of duties concerns, fraud, loss, damage, theft, etc.
Management reviews applicable award agreements or contracts for specific allowable activities requirements, budget parameters, indirect rates, fringe benefit rates, and those activities/costs that require pre-approval by the awarding agency and documents such features into a grant approval form which is submitted to accounting personnel for review and approval before being input into the system as the profile for the grant.	Management reviews applicable award agreements or contracts to determine applicability of drawdown method (advance or reimbursement) to develop its own control activities and to inform its establishment of a method for subrecipients, as applicable.	Management reviews applicable award agreements or contracts and identifies specific eligibility requirements including benefits to be paid.	Management reviews applicable award agreements or contracts and identifies specific equipment and real property requirements.





Additional GFOA Best Practices

- [Grants Administration \(gfoa.org\)](https://gfoa.org)
- [Internal Control for Grants \(gfoa.org\)](https://gfoa.org)
- [SEFA Preparation \(gfoa.org\)](https://gfoa.org)



Government Finance
Officers Association





AICPA single audit resources

- SEFA Practice Aid [Worksheet for Identifying Federal Program Information \(aicpa.org\)](#)
- On-demand webcast: “[Preparing for Your First Single Audit](#)” from the AICPIA Government Audit Quality Center
- AICPA GAQC tool [Tips for Organizations Subject to Single Audit Requirements](#)
- Auditee [checklist](#) on getting ready for a single audit





Contact Us

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