



Single Audit Basics

Presented by April Campbell, CPA



April Campbell, CPA

MANAGER, ASSURANCE DEPARTMENT



April joined Wegner CPAs in 2013, and she currently serves as a Manager in the Assurance Department. Since joining the firm, April has worked as the audit in-charge, performing financial statement and compliance audits for school district and not-for-profit organizations. April is highly experienced in compliance audits, including Uniform Guidance, Government Auditing Standards, and State of Wisconsin Single Audit Guide



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1. Determining whether your organization needs a single audit
2. Preparing for your first single audit
3. Overview & best practices





Do You Need a Single Audit?

Determining whether your organization needs a single audit

You will need a single audit if your organization expended more than **\$750,000** in federal funds during the fiscal year

ABCD COMPANY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended December 31, 2022

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Provided to Subrecipients</u>	<u>Federal Expenditures</u>
Other Programs				
Department of Housing and Urban Development				
Continuum of Care Program	14.267		\$ -	\$ 492,746
City of Madison Community Development Office—Home Investment Partnerships Program Loan	14.239	None	-	408,000
Total Department of Housing and Urban Development			-	900,746
Department of Health and Human Services				
COVID-19—Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498		-	213,058
Wisconsin Department of Health Services—				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	533601	-	153,093
Opioid STR	93.788	531285	-	237,060
COVID-19—Block Grants for Community Mental Health Services	93.958	53021	-	179,811
COVID-19—Block Grants for Community Mental Health Services	93.958	53159	-	138,492
Total 93.958			-	318,303
Block Grants for Prevention and Treatment of Substance A	93.959	53171	-	19,303
Total Wisconsin Department of Health Services			-	727,759
Total Department of Health and Human Services			-	940,815
Total expenditures of federal awards			\$ -	\$ 1,841,561



Determining whether your organization needs a single audit

- Schedule of Expenditures of Federal Awards (SEFA) prep
 - Importance of accuracy
 - Amounts expended (accrual method)
 - Contractor vs subrecipient
 - Federal/state listing numbers (clusters are important)
 - Importance of review and documentation of the review

Contractor vs Subrecipient

- If the entity is providing a service for the recipient to meet the goal of the grant, it is a contractor; if the entity is providing a service that carries out a goal within the scope of the grant, it is a subrecipient.
- Determined by the [grantor](#)

Examples and guidance

- <https://www.wegnercpas.com/guidance-subrecipient-contractor-determinations/>

Subrecipient

- Determines who is eligible to receive what Federal assistance
- Has its performance measured in relation to whether objectives of a Federal program were met
- Has responsibility for programmatic decision making
- Is responsible for adherence to applicable Federal program requirements specified in the Federal award
- In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through

Contractor

- Provides the goods and services within normal business operations
- Provides similar goods or services to many different purchasers
- Normally operates in a competitive environment
- Provides goods or services that are ancillary to the operation of the Federal program
- Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons.



Preparing for Your First Single Audit

Resources

- Compliance Supplement

- <https://www.whitehouse.gov/wp-content/uploads/2023/05/2023-Compliance-Supplement-%E2%80%93-2-CFR-Part-200-Appendix-XI.pdf>

- SAM.gov

- <https://sam.gov/content/home>

- Federal Audit Clearinghouse (FAC)

- <https://www.fac.gov/>

- Single Audit FAQs

- <https://www.wegnercpas.com/single-audit-faqs/>

- Code of Federal Regulations

- <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200?toc=1>

- Post Grant Award Checklist\

- <https://www.wegnercpas.com/post-grant-award-checklist/>



Compliance Supplement

Part 1	Background, Purpose & Applicability
Part 2	Matrix of Compliance Requirements
Part 3	Compliance Requirements
Part 4	Agency Program Requirements
Part 5	Clusters of Programs
Part 6	Internal Control
Part 7	Guidance for Auditing Programs Not Included in the Supplement

Part 1: Background, Purpose & Applicability

May 2023

Background, Purpose, and Applicability

PART 1 – BACKGROUND, PURPOSE, AND APPLICABILITY

BACKGROUND

The Single Audit Act of 1984, established requirements for audits of states, local governments, and Indian tribal governments that administer federal financial assistance programs. The Single Audit Act Amendments of 1996 extended the statutory audit requirement to non-profit organizations and substantially revised various provisions of the 1984 Act. (31 USC Chapter 75).

On December 26, 2013, OMB issued 2 CFR Part 200, Subpart F, which among other things, increased the audit threshold to \$750,000 for auditee fiscal years beginning on or after December 26, 2014.

The Compliance Supplement (Supplement) is based on the requirements of 31 USC Chapter 75 and 2 CFR Part 200, Subpart F.

The Supplement is a document that identifies existing compliance requirements that the federal government expects to be considered as part of an audit required by the 1996 Amendments to the Single Audit Act. Without the Supplement, auditors would need to research many laws and regulations for each program under audit to determine which compliance requirements are

Part 2: Matrix of Compliance Requirements

May 2023

Matrix of Compliance Requirements

Requirement	A	B	C	E	F	G	H	I	J	L	M	N
	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement Suspension & Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Program Number												
94.011/94.016 (Foster Grandparent/Senior Companion Cluster)	Y	Y	N	Y	N	Y	N	N	N	Y	N	Y
96.001/96.006 (Disability Insurance/SSI Cluster)	Y	Y	N	N	Y	N	Y	N	N	Y	N	Y
97.036	Y	Y	N	N	N	Y	Y	N	N	Y	Y	Y
97.039	Y	Y	Y	Y	N	N	Y	N	N	Y	N	N
97.067	Y	Y	N	N	N	Y	Y	N	N	Y	Y	Y
98.007/98.008 (Foreign Food Aid Donation Cluster)	Y	Y	Y	N	N	N	Y	N	N	Y	Y	Y

Part 3: Compliance Requirements

May 2023

Compliance Requirements – Activities Allowed or Unallowed

A. ACTIVITIES ALLOWED OR UNALLOWED

Compliance Requirements

The specific requirements for activities allowed or unallowed are unique to each federal program and are found in the federal statutes, regulations, and the terms and conditions of the federal award pertaining to the program. For programs listed in this Supplement, the specific requirements of the governing statutes and regulations are included in Part 4, “Agency Program Requirements” or Part 5, “Clusters of Programs,” as applicable. This type of compliance requirement specifies the activities that can or cannot be funded under a specific program.

Source of Governing Requirements

The requirements for activities allowed or unallowed are contained in program legislation, federal awarding agency regulations, and the terms and conditions of the award.

Audit Objectives

1. Obtain an understanding of internal control, assess risk, and test internal control as required by 2 CFR section 200.514(c).
2. Determine whether federal awards were expended only for allowable activities.

Part 4: Agency Program Requirements

May 2023

CDBG - Entitlement Grants Cluster

HUD

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

ASSISTANCE LISTING 14.218 COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS

ASSISTANCE LISTING 14.225 COMMUNITY DEVELOPMENT BLOCK GRANTS/SPECIAL PURPOSE GRANTS/INSULAR AREAS

I. PROGRAM OBJECTIVES

The primary objective of the Community Development Block Grant (CDBG) Entitlement Program (metropolitan cities and urban counties) (24 CFR Part 570 Subpart D) is to develop viable urban communities by providing decent housing, a suitable living environment, and expanding economic opportunities, principally for persons of low- and moderate-income (24 CFR sections 570.1, 570.200, 570.420, and 570.429).

The program is authorized under Title I of the Housing and Community Development Act (HCDA) of 1974, as amended. On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act provided an emergency supplemental appropriation of CDBG funding for states, entitlement communities, and insular areas. This appropriation, referred to as CDBG-CV program funds, to distinguish it from the annual formula CDBG program, is to be used similarly

Part 5: Clusters of Programs

May 2023

Other Clusters

Health Center Program Cluster

HHS	93.224	Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)
	93.527	Grants for New and Expanded Services under the Health Center Program

CCDF Cluster

HHS	93.489	Child Care Disaster Relief
	93.575	Child Care and Development Block Grant
	93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund

Head Start Cluster

	93.356	Head Start Disaster Recovery from Hurricanes Harvey, Irma, and Maria
	93.600	Head Start

Medicaid Cluster

Part 6: Internal Control

May 2023

Internal Control

PART 6 - INTERNAL CONTROL

The focus of this part is on internal control over compliance requirements for federal awards (sometimes referred to as internal control over compliance). It is intended for the consideration of both non-federal entities and auditors and includes the following:

- A summary of the requirements for internal control for both non-federal entities receiving federal awards (also referred to as auditee management) and auditors performing audits under 2 CFR section 200 (i.e., the Uniform Guidance);
- A background discussion on important internal control concepts; and
- Appendices that include illustrations of entity-wide internal controls over federal awards (Appendix 1), as well as illustrations of internal controls specific to each type of compliance requirement (Appendix 2).

Part 6: Internal Control (Appendix)

May 2023

Internal Control

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.

Part 7: Guidance for Auditing Programs Not Included in the Supplement

May 2023

Programs Not Included in this Supplement

PART 7 - GUIDANCE FOR AUDITING PROGRAMS NOT INCLUDED IN THIS COMPLIANCE SUPPLEMENT

Purpose

The 2 CFR section 200.514(d)(3) states that for those federal programs not covered in the compliance supplement, the auditor must use the types of compliance requirements (see 12 types of compliance requirements described in Part 3) contained in the compliance supplement (this Supplement) as guidance for identifying the types of compliance requirements to test, and determine the requirements governing the federal program by reviewing the provisions of the federal award, and the laws and regulations referred in such awards.

The purpose of this Part is to provide the auditor with guidance on how to identify the applicable compliance requirements for programs not included in this Supplement for single audits and for program-specific audits when a program-specific audit guide is not available. This Supplement includes only the largest and/or riskiest federal programs. However, more than 1,500 assistance programs are currently funded by the federal government. Therefore, it is likely that the auditor will encounter programs that the auditor is required to test as major programs that are not included in this Supplement. For this reason, the following guidance is provided for the auditor to identify those compliance requirements that should be tested.



Required Written Policies and Procedures

Cash Management

- per §200.302(b)(6)

Allowability of Costs

- per §200.302(b)(7)

Equipment Management Requirements

- per §200.313(d)

Conflict of Interest/Code of Conduct

- per §200.318(c)(1-2)

Procurement

- per §200.318-.326

Travel Policy

- per §200.475(b)

Compensation Policy

- per 200.430(a)(1)

Fringe Benefits Policy

- per §200.431



§200.302(b)(6)

Images

Pdf

Shopping

Perspectives

Videos

About 19,600 results (0.24 seconds)



eCFR (.gov)

https://www.ecfr.gov › title-2 › subpart-D › section-200

2 CFR 200.302 – Financial management. ✓

(a) Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and the other non-Federal entity's financial management systems, including records documenting



Code of Federal Regulations

A point in time eCFR system



Title 2



Displaying title 2, up to date as of 1/10/2024. Title 2 was last amended 10/23/2023. [view historical versions](#)

Enter a search term or CFR reference (eg. fishing or 1 CFR 1.1)



Title 2 / Subtitle A / Chapter II / Part 200 / Subpart D / § 200.302

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ECFR CONTENT



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Details

§ 200.302 Financial management.

(a)

Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and the other non-Federal entity's financial management systems, including records documenting

Apply for UEI

- Unique Entity Identifier (UEI) are required to receive federal funds and can be obtained at SAM.gov

The screenshot shows the SAM.gov homepage. At the top, there is a navigation bar with links for Home, Search, Data Bank, Data Services, and Help. The SAM.gov logo is prominently displayed on the left. A badge on the right states 'Official U.S. Government Website 100% Free'. The main content area is divided into two columns. The left column lists various services: Contract Opportunities, Contract Data (Reports ONLY from fpds.gov), Wage Determinations, Federal Hierarchy (Departments and Subtiers), Assistance Listings, Entity Information (Entities, Disaster Response Registry, Exclusions, and Responsibility/Qualification (was fapiis.gov)), and Entity Reporting (SCR and Bio-Preferred Reporting). At the bottom left, there is a link to 'View FASCSA Orders' with the text 'Are you searching for Federal Acquisition Supply Chain Security Act (FASCSA) orders?'. The right column features a section titled 'Register Your Entity or Get a Unique Entity ID' with the text 'Register your entity or get a Unique Entity ID to get started doing business with the federal government.' Below this text are three buttons: 'Get Started', 'Renew Entity', and 'Check Entity Status'. This entire right-hand section is circled in blue.



Overview & Best Practices

Compliance Requirements Overview

- A. Activities Allowed or Unallowed
- B. Allowable Costs/Cost Principles
- C. Cash Management
- D. RESERVED
- E. Eligibility
- F. Equipment and Real Property Management
- G. Matching, Level of Effort, Earmarking



Compliance Requirements Overview

- H. Period of Availability of Federal Funds
- I. Procurement and Suspension and Debarment
- J. Program Income
- K. RESERVED
- L. Reporting
- M. Subrecipient Monitoring
- N. Special Tests and Provisions



A: Activities Allowed or Unallowed

A. ACTIVITIES ALLOWED OR UNALLOWED

Compliance Requirements

The specific requirements for activities allowed or unallowed are unique to each federal program and are found in the federal statutes, regulations, and the terms and conditions of the federal award pertaining to the program. For programs listed in this Supplement, the specific requirements of the governing statutes and regulations are included in Part 4, “Agency Program Requirements” or Part 5, “Clusters of Programs,” as applicable. This type of compliance requirement specifies the activities that can or cannot be funded under a specific program.

Source of Governing Requirements

The requirements for activities allowed or unallowed are contained in program legislation, federal awarding agency regulations, and the terms and conditions of the award.

Audit Objectives

1. Obtain an understanding of internal control, assess risk, and test internal control as required by 2 CFR section 200.514(c).
2. Determine whether federal awards were expended only for allowable activities.

B: Allowable Costs/Cost Principles

Basic Guidelines

Except where otherwise authorized by statute, cost must meet the following general criteria in order to be allowable under federal awards;

1. Be necessary and reasonable for the performance of the federal award and be allocable thereto under the principles in 2 CFR Part 200, Subpart E.
2. Conform to any limitations or exclusions set forth in 2 CFR Part 200, Subpart E or in the federal award as to types or amount of cost items.
3. Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the non-federal entity.
4. Be accorded consistent treatment. A cost may not be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the federal award as an indirect cost.
5. Be determined in accordance with generally accepted accounting principles (GAAP), except for state and local governments and Indian tribes only as otherwise provided for in 2 CFR Part 200.
6. Not be included as a cost or used to meet cost-sharing or matching requirements of any other federally financed program in either the current or a prior period.
7. Be adequately documented.

B: Allowable Costs/Cost Principles

May 2023

Compliance Requirements - Allowable Costs/Cost Principles

Selected Cost Item	Uniform Guidance General Reference	Items of Cost Requiring Prior Approval	States, Local Governments, Indian Tribes	Institutions of Higher Education	Nonprofit Organizations	Items of Cost not Treated the Same Across Non-Federal Entities
Termination costs	§200.472		Allowable with restrictions	Allowable with restrictions	Allowable with restrictions	
Training and education costs	§200.473		Allowable for employee development	Allowable for employee development	Allowable for employee development	
Transportation costs	§200.474		Allowable with restrictions	Allowable with restrictions	Allowable with restrictions	
Travel costs	§200.475	X	Allowable with restrictions	Allowable with restrictions	Allowable with restrictions	
Trustees	§200.476		Not specifically addressed	Allowable with restrictions	Allowable with restrictions	X

C: Cash Management

Audit Objectives

1. Obtain an understanding of internal control, assess risk, and test internal control as required by 2 CFR section 200.514(c).
2. For grants and cooperative agreements to states, determine whether states have complied with the terms and conditions of the Treasury-State Agreement or Subpart B procedures.
3. For grants and cooperative agreements to non-federal entities other than states, determine whether payment methods minimized the time elapsing between transfer of federal funds from the US Treasury or the pass-through entity and the disbursement by the non-federal entity and any interest earned on advances was properly remitted.
4. For grants and cooperative agreements to non-federal entities that are funded on a reimbursement basis, determine that expenditures, as defined by 2 CFR 200.1, were incurred prior to the date of the reimbursement request.
5. Determine whether non-federal entities that receive reimbursement payments under cost-reimbursement contracts under the FAR and cost-reimbursement subcontracts under these contracts requested payments in compliance with 48 CFR section 52.216-7(b).

E: Eligibility

Audit Objectives

1. Obtain an understanding of internal control, assess risk, and test internal control as required by 2 CFR section 200.514(c).
2. Determine whether required eligibility determinations were made (including obtaining any required documentation/verification), that individual program participants or groups of participants (including area of service delivery) were determined to be eligible, and that only eligible individuals or groups of individuals participated in the program.
3. Determine whether subawards were made only to eligible subrecipients.
4. Determine whether amounts provided to or on behalf of eligible participants or groups of participants were calculated in accordance with program requirements.

F: Equipment and Real Property Management

Audit Objectives

1. Obtain an understanding of internal control, assess risk, and test internal control as required by 2 CFR section 200.514(c).
2. Determine whether the non-federal entity maintains proper records for equipment and adequately safeguards and maintains equipment.
3. Determine whether disposition or encumbrance of any equipment or real property acquired or improved under 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.

G: Matching, Level of Effort, Earmarking

Audit Objectives

1. Obtain an understanding of internal control, assess risk, and test internal control as required by 2 CFR section 200.514(c).
2. *Matching* – Determine whether the minimum amount or percentage of contributions or matching funds was provided.
3. *Level of Effort* – Determine whether specified service or expenditure levels were maintained.
4. *Earmarking* – Determine whether minimum or maximum limits for specified purposes or types of participants were met.

H: Period of Availability of Federal Funds

Audit Objectives

1. Obtain an understanding of internal control, assess risk, and test internal control as required by 2 CFR section 200.514(c).
2. Determine whether the federal award was only charged for: (a) allowable costs incurred during the period of performance; or (b) costs incurred prior to the date the federal award was made that were authorized by the federal awarding agency or pass-through entity.
3. Determine whether financial obligations were liquidated within the required time period.

I: Procurement and Suspension and Debarment

Audit Objectives

1. Obtain an understanding of internal control, assess risk, and test internal control as required by 2 CFR section 200.514(c).
2. Determine whether procurements under federal awards were made in compliance with applicable federal regulations and other procurement requirements specific to an award or subaward.
3. For covered transactions determine whether the non-federal entity verified that entities are not suspended, debarred, or otherwise excluded.

J: Program Income

Program income (2 CFR section 200.1) includes, but is not limited to income from:

- Fees for services performed,
- The use or rental of real or personal property acquired under federal awards,
- The sale of commodities or items fabricated under federal awards,
- License fees and royalties on patents and copyrights, except as provided below, and
- Principal and interest on loans made with federal award funds.

Program income does *not* include:

- Interest earned on advances of federal funds.
- Except as otherwise provided in federal statutes, regulations or the terms and conditions of the federal award, rebates, credits, discounts and interest earned on any of them.
- Taxes, special assessments, levies, fines, and other such revenues raised by a non-federal entity, unless the federal award or federal awarding agency regulations specifically identify the revenues as program income (2 CFR section 200.307(c)).
- The proceeds from the sale of equipment or real property acquired in whole or in part under the federal award (2 CFR section 200.307(d)).
- Royalties or income earned by an institution of higher education or a nonprofit organization on inventions conceived or first actually reduced to practice in the performance of work under a funding agreement with a federal agency that is shared with the inventor (2 CFR section 200.307(g); 37 CFR sections 401.2 and 401.14(k); 35 USC 201(i), and 35 USC 202(c)(7)(B)).

L: Reporting

Audit Objectives

1. Obtain an understanding of internal control, assess risk, and test internal control as required by 2 CFR section 200.514(c).
2. 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.

M: Subrecipient Monitoring

Audit Objectives

1. Obtain an understanding of internal control, assess risk, and test internal control as required by 2 CFR section 200.514(c).
2. Determine whether the PTE identified the subaward and applicable requirements at the time of the subaward (or subsequent subaward modification) in the terms and conditions of the subaward and other award documents sufficient for the PTE to comply with federal statutes, regulations, and the terms and conditions of the federal award.
3. Determine whether the PTE monitored subrecipient activities to provide reasonable assurance that the subrecipient administered the subaward in compliance with the terms and conditions of the subaward.

N: Special Tests & Provisions

Audit Objectives

Obtain an understanding of internal control, assess risk, and test internal control as required by 2 CFR section 200.514(c).

Internal Controls Over Compliance

High importance of well designed and documented controls over each compliance requirement



DOCUMENT
DOCUMENT
DOCUMENT



Additional Requirement

FFATA reporting required for direct recipients that pass funds through to subrecipients over \$25,000. This should be mentioned in the award document.



THANK YOU



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