

**Office of Alcoholism and Substance Abuse Services  
Office of Audit Services/Fiscal Audit & Review Unit  
Single Audit Review Checklist  
Review of Audit Reports of Subrecipients of Federal Funds**

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**Service Provider Name:** \_\_\_\_\_

**Service Provider Number:** \_\_\_\_\_

**Period of Report:** \_\_\_\_\_ to \_\_\_\_\_

**Type of Audit (Single/Program - specific):** \_\_\_\_\_

Below are the results of the review of each major area:

<u>Area</u>	<u>Checklist Reference</u>	<u>Compliant</u>	<u>Noncompliant</u>
Qualifications/Independence	1 to 2	_____	_____
Financial Statement Presentation	3 to 5	_____	_____
Report on Financial Statements	6 to 7	_____	_____
Schedule of Expenditures of Federal Awards	8 to 10	_____	_____
Supplemental Information Paragraph/ Report on Schedule of Expenditures Of Federal Awards	11 to 13	_____	_____
Report(s) on Internal Control	14	_____	_____
Report(s) on Compliance	15 to 16	_____	_____
Schedule of Findings and Questioned Costs	17	_____	_____
Corrective Action Plans	18	_____	_____

Were Significant Deficiencies Noted in the Internal Controls? (Yes/No) \_\_\_\_\_

Are Areas of Non-Compliance Noted in the Compliance Section? (Yes/No) \_\_\_\_\_

Completed By: \_\_\_\_\_ Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_

Notes: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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**Qualifications and Independence (All Reports)**

- |   |              |             |              |
|---|--------------|-------------|--------------|
| 1. Is the report free of indications that the auditor is not a CPA, a public accountant licensed on or before December 31, 1970, or a government auditor?       | _____<br>Yes | _____<br>No | _____<br>N/A |
| 2. Is the report free of indications that the auditor is not independent? If not, follow up to determine if independence was impaired in appearance or in fact. | _____<br>Yes | _____<br>No | _____<br>N/A |

**Financial Statement Presentation & Notes (Organization-Wide Audits)**

- |   |              |             |              |
|---|--------------|-------------|--------------|
| 3. Do the financial statements include a balance sheet and operating statement?   | _____<br>Yes | _____<br>No | _____<br>N/A |
| 4. Are the notes free of disclosures indicating any condition that negatively affects Federal awards or that should be reported to Federal officials? | _____<br>Yes | _____<br>No | _____<br>N/A |

**Audit Period (All Reports)**

- |  |              |             |              |
|--|--------------|-------------|--------------|
| 5. Does the audit cover a period of not more than one year or, for non-profit organizations that had biennial audits for periods ending between July 1, 1992 and January 1, 1995, two years. | _____<br>Yes | _____<br>No | _____<br>N/A |
|--|--------------|-------------|--------------|

**Auditor's Report on the Financial Statements (Organization-Wide Audits)**

- |  |              |             |              |
|--|--------------|-------------|--------------|
| 6. The auditor's report on the financial statements:   |              |             |              |
| a. States that the financial statements identified in the report were audited?   | _____<br>Yes | _____<br>No | _____<br>N/A |
| b. States that the audit was conducted in accordance with generally accepted auditing standards?   | _____<br>Yes | _____<br>No | _____<br>N/A |
| c. States that the auditor believes that his or her audit provides a reasonable basis for the opinion?   | _____<br>Yes | _____<br>No | _____<br>N/A |
| d. States that the financial statements fairly present the financial position of the entity in conformity with generally accepted accounting principles or another comprehensive basis of accounting which is described in the opinion of the notes to the financial statements. | _____<br>Yes | _____<br>No | _____<br>N/A |

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7. If an adverse opinion is issued, does the report include a separate explanatory paragraph that precedes the opinion paragraph and describes:

a. All substantive reasons for the adverse opinion?

\_\_\_\_\_  
Yes No N/A

b. The principal effects of the subject matter of the adverse opinion on the financial position, results of operations and cash flows, or a statement that the effects are not reasonably determinable?

\_\_\_\_\_  
Yes No N/A

**Schedule of Expenditures of Federal Awards (All Reports)**

8. Does the report include a Schedule of Expenditures of Federal Awards?

\_\_\_\_\_  
Yes No N/A

9. Does the Schedule of Expenditures of Federal Awards identify:

a. OASAS as a pass-through grantor?

\_\_\_\_\_  
Yes No N/A

b. Programs by CFDA number?

\_\_\_\_\_  
Yes No N/A

c. Total Federal awards expended for each individual Federal program?

\_\_\_\_\_  
Yes No N/A

d. Total Federal awards expended?

\_\_\_\_\_  
Yes No N/A

10. Are all programs known by the reviewer to have received Federal awards and those identified elsewhere in the report, included in the schedule? *(Note: This question is intended to be answered based on the reviewer's prior knowledge and the review of the report. It is not intended that the reviewer conduct research to determine what revenues the entity received.)*

\_\_\_\_\_  
Yes No N/A

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**Supplemental Information Paragraph/Report on Schedule of Expenditures of Federal Awards (All Reports)**

The auditor's opinion concerning the Schedule of Expenditures of Federal Awards may be given in a supplemental information paragraph of the auditor's report on the financial statements or in a separate report.

11. Does the report/paragraph identify the additional information accompanying the financial statements?

                            
Yes No N/A

12. Does the report include either an opinion on whether the schedule is fairly stated in all material respects in relation to the basic financial statements taken as a whole or a disclaimer of opinion?

                            
Yes No N/A

13. If a separate report is issued, does it state that the audit was conducted in accordance with generally accepted auditing standards and Government Auditing Standards?

                            
Yes No N/A

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**Report(s) on Internal Control (All Reports)**

Auditors are required by OMB Circular A-133 to report on their consideration of the internal control structure when auditing the financial statements of the entity. The Circular also requires that auditors report on their understanding and assessment of internal controls used in administering Federal programs. The auditor can issue one combined report or issue two reports.

14. Do(es) the report(s) on internal control contain the following elements:

a. A statement that, in planning and performing the audit of the financial statements:

i. the auditor considered the entity's internal control over financial reporting in order to determine the auditing procedures for the purpose of expressing an opinion on the financial statements? (**Organization-Wide Audits**)

\_\_\_\_\_  
Yes No N/A

ii. the auditor considered the entity's internal control over compliance in order to determine auditing procedures for the purpose of expressing an opinion on the entity's compliance with requirements that could have a direct and material effect on a major Federal program?

\_\_\_\_\_  
Yes No N/A

b. A statement that the establishment and maintenance of effective internal control over compliance are the responsibilities of management?

\_\_\_\_\_  
Yes No N/A

c. If significant deficiencies were noted, does the report on internal control (or accompanying schedule of findings and questioned costs):

i. Describe the significant deficiency(ies) noted?

\_\_\_\_\_  
Yes No N/A

ii. State whether the significant deficiencies were disclosed in testing the compliance requirements for major programs and, if so:

(1) Identifies which one(s).

\_\_\_\_\_  
Yes No N/A

(2) If such deficiencies were material weaknesses?

\_\_\_\_\_  
Yes No N/A

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**Auditor's Report(s) on Compliance (All Reports)**

Auditors are required by OMB Circular A-133 to report on compliance with laws, regulations, and the provisions of contracts or grant agreements which could have a direct and material effect on each major program.

15. Does the report contain the following:

- |   |              |             |              |
|---|--------------|-------------|--------------|
| a. A statement that the auditor has audited the compliance of the entity with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that are applicable to each major Federal program?           | _____<br>Yes | _____<br>No | _____<br>N/A |
| b. A statement that the audit of compliance was conducted in accordance with generally accepted auditing standards, Government Auditing Standards and OMB A-133?  | _____<br>Yes | _____<br>No | _____<br>N/A |
| c. A statement that the auditor believes his or her audit provides a reasonable basis for the opinion?  | _____<br>Yes | _____<br>No | _____<br>N/A |
| d. An opinion (or disclaimer of opinion) on whether the entity complied, in all material respects, with laws, regulations, and the provisions of contracts or grant agreements that are applicable to each of its major Federal programs? | _____<br>Yes | _____<br>No | _____<br>N/A |

16. If noncompliance is reported, does the report on compliance (or accompanying schedule of findings and questioned costs) for each identified condition:

- |   |              |             |              |
|---|--------------|-------------|--------------|
| a. Indicate the Federal award(s) for which noncompliance was found? | _____<br>Yes | _____<br>No | _____<br>N/A |
| b. Identify the questioned costs, if applicable?                    | _____<br>Yes | _____<br>No | _____<br>N/A |
| c. Contain sufficient information for resolution?                   | _____<br>Yes | _____<br>No | _____<br>N/A |

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**Schedule of Findings and Questioned Costs**

Auditors are required by OMB Circular A-133 to prepare a schedule of findings and questioned costs as part of the audit report.

17. Does the schedule of findings and questioned costs include the following:

a. A summary of the auditor’s results and, if so, are the following included?

- |   |      |      |      |
|---|------|------|------|
| i. The type of report the auditor issued on the financial statements (unqualified, qualified, adverse or disclaimer of opinion)?  | ____ | ____ | ____ |
|   | Yes  | No   | N/A  |
| ii. Where applicable, a statement that significant deficiencies in internal control were disclosed by the audit of the financial statements and whether any such deficiencies were material weaknesses? | ____ | ____ | ____ |
|   | Yes  | No   | N/A  |
| iii. A statement as to whether the audit disclosed any noncompliance which is material to the financial statements?   | ____ | ____ | ____ |
|   | Yes  | No   | N/A  |
| iv. Where applicable, a statement that significant deficiencies in internal control over major programs were disclosed by the audit and whether any such deficiencies were material weaknesses?         | ____ | ____ | ____ |
|   | Yes  | No   | N/A  |
| v. The type of report the auditor issued on compliance for major programs (unqualified, qualified, adverse or disclaimer of opinion)?   | ____ | ____ | ____ |
|   | Yes  | No   | N/A  |
| vi. A statement as to whether the audit disclosed any audit findings which the auditor is required to report in accordance with OMB Circular A-133?   | ____ | ____ | ____ |
|   | Yes  | No   | N/A  |
| vii. An identification of major programs?   | ____ | ____ | ____ |
|   | Yes  | No   | N/A  |
| viii. The dollar threshold used to distinguish between Type A and Type B programs, as described in OMB Circular A-133?  | ____ | ____ | ____ |
|   | Yes  | No   | N/A  |
| ix. A statement as to whether the auditee qualified as a low-risk auditee in accordance with OMB Circular A-133?  | ____ | ____ | ____ |
|   | Yes  | No   | N/A  |
| b. Findings relating to the financial statements which are required to be reported in accordance with GAGAS?  | ____ | ____ | ____ |
|   | Yes  | No   | N/A  |
| c. Findings and questioned costs for Federal awards which shall include audit findings as defined in OMB Circular A-133?  | ____ | ____ | ____ |
|   | Yes  | No   | N/A  |

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**Other (All Reports)**

18. Has the recipient provided a corrective action plan to eliminate noncompliance with Federal laws and weaknesses in internal controls or a statement describing the reasons why corrective action is not necessary?

                            
Yes    No    N/A

**Service Provider Name:** \_\_\_\_\_

**Service Provider Number:** \_\_\_\_\_

**Period of Audit** \_\_\_\_\_ **to** \_\_\_\_\_

**Type of Audit (Single/Program - specific):** \_\_\_\_\_

<u>Summary of Internal Control Significant Deficiencies:</u>	Related to OASAS?	Material Finding?	C.A.P. Included?	Follow-up Required?
1. _____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____
5. _____	_____	_____	_____	_____

Summary of Areas of Non-Compliance Noted:

1. _____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____
5. _____	_____	_____	_____	_____

Results of Review of Audit Reports:

- No further action is necessary.
- To be followed up during next audit.
- Further information is required.