

Single Audit: Requirements, Processes, and Opportunities



Montana Legislative Audit Division
November 2024



Training Agenda: Part 1

- **Understanding the Audit Process**
 - Uniform Guidance
 - Compliance Supplement
 - Phases of An Audit
 - Findings Requirements
 - Audit Communications
 - Federal Government Audit Resolution



What is the Single Audit?

- 2 CFR 200
 - Financial and Federal Components
- Single Audit Trigger
 - Spending more than \$750,000 in federal awards
- Audit Frequency
 - Biennial (2024 and 2025)
 - Annual starting in 2026

Uniform Guidance

2 CFR 200

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)

- Establishes uniform requirements for federal awards
 - A – Acronyms and Definitions
 - B – General Provisions
 - C – Pre-Federal Award Requirements and Contents of Federal Awards
 - D – Post Federal Award Requirements
 - E – Cost Principles
 - F – Audit Requirements

The background image shows a close-up of a person's hands using a black calculator. Overlaid on the image are several white, semi-transparent icons: a hexagon with a document and dollar signs, a circle with a calendar, a circle with a dollar sign, a hexagon with a group of people, and a hexagon with a 'TAX' stamp. These icons are connected by thin white lines, suggesting a network or flow of information. The overall scene is brightly lit, with a soft glow effect.

Key Auditee Requirements

- **Subpart F**–
 - Prepare Financial Statements and Schedule of Expenditures of Federal Awards (SEFA)
 - Follow-up and take corrective action on findings
 - Prepare a Summary Schedule of Prior Audit Findings and a Corrective Action Plan
 - Provide auditor with access to personnel, data, records, documentation, etc.



Key Auditor Requirements

- **Subpart F** –
 - Follow GAGAS
 - Scope Must Encompass:
 - Financial Statements
 - SEFA
 - Internal Controls Over Compliance
 - Compliance
 - Follow-up on prior audit findings
 - Reporting Results

Key Steps in a Single Audit

**Audit the Financial
Statements and
SEFA**

DoA and OBPP
Products

**Determine Major
Federal Programs**

Using SEFA Data

**Audit Major
Programs**

Various State Agencies

**Issue Single Audit
Report**

Largely LAD Processes

Determining Major Federal Programs

- Outlined in 2 CFR 200.518
 - Risk-based approach, considering:
 - Audit experience
 - Federal oversight
 - Inherent risks
 - Multiple-step process
 - Percentage of coverage requirement



For Each Major Program

- Audit objectives are to:
 - Gain an understanding of internal controls
 - Test internal controls to achieve low control risk OR report control findings
 - Test compliance to achieve low risk of undetected material non-compliance
 - Follow-up on any prior audit findings
 - Report necessary audit findings

Compliance Supplement

- Current May 2024
- Over 2,100 page
- Approximately 250 federal programs
- Guides our audit work in combination with the auditing standards

2 CFR PART 200, APPENDIX XI

COMPLIANCE SUPPLEMENT



Compliance Supplement

- 1 – Background, Purpose, Applicability
- 2 – Matrix of Compliance Requirements
- 3 - Compliance Requirements
- 4 - Agency Program Requirements
- 5 – Cluster of programs
- 6 - Internal Controls
- 7 – Guidance for Auditing Programs not Included in the Compliance Supplement
- 8 - Appendices

2 CFR PART 200, APPENDIX XI

COMPLIANCE SUPPLEMENT



Part 3 – Compliance Requirement

- 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

M. SUBRECIPIENT MONITORING

Note: Transfers of federal awards to another component of the same auditee under 2 CFR Part 200, Subpart F, do not constitute a subrecipient or contractor relationship.

Compliance Requirements

A pass-through entity (PTE) must:

- *Identify the Award and Applicable Requirements* – Clearly identify to the subrecipient: (1) the award as a subaward at the time of subaward (or subsequent subaward modification) by providing the information described in 2 CFR section 200.332(a)(1); (2) all requirements imposed by the PTE on the subrecipient so that the federal award is used in accordance with federal statutes, regulations, and the terms and conditions of the award (2 CFR section 200.332(a)(2)); and (3) any additional requirements that the PTE imposes on the subrecipient in order for the PTE to meet its own responsibility for the federal award (e.g., financial, performance, and special reports) (2 CFR section 200.332(a)(3)).

Suggested Audit Procedures – Internal Control

1. Perform procedures to obtain an understanding of internal control sufficient to plan the audit to support a low assessed level of control risk for the program.

Suggested Audit Procedures – Compliance

Note: The auditor may consider coordinating the tests related to subrecipients performed as part of C, “Cash Management” (tests of cash reporting submitted by subrecipients); E, “Eligibility” (tests that subawards were made only to eligible subrecipients); I, “Procurement and Suspension and Debarment” (tests of ensuring that a subrecipient is not suspended or debarred); and L, “Reporting” (tests of performance data reported to funding sources) with the testing of M, “Subrecipient Monitoring”.

1. Review the PTE’s subrecipient monitoring policies and procedures to gain an understanding of the PTE’s process to identify subawards, evaluate risk of noncompliance, and perform monitoring procedures based upon identified risks.

Part 4 – Agency Program Requirements

- Program Overview
- Compliance Matrix
- Compliance Requirements
- If no specific section for the compliance requirement, Part 3 alone is used
- Suggested Audit Procedures – guide not a requirement

DEPARTMENT OF HEALTH AND HUMAN SERVICES

ASSISTANCE LISTING 93.775 STATE MEDICAID FRAUD CONTROL UNITS

ASSISTANCE LISTING 93.777 STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (Title XVIII) MEDICARE

ASSISTANCE LISTING 93.778 MEDICAL ASSISTANCE PROGRAM (Medicaid; Title XIX)

DEPARTMENT OF EDUCATION

ASSISTANCE LISTING 84.010A TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES (TITLE I, PART A OF THE ESEA)

Compliance Requirement Matrix – Pick Six

- The purpose is to reduce the audit burden on the auditors and auditees
- Identifies compliance requirements subject to audit
- Determine which compliance requirements are direct and material to the program
- Not expected to test requirements marked with “N”

A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment and Real Property Management	Matching, Level of Effort, Earmarking	Period Of Performance	Procurement and Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	N	Y	N	Y	N	N	N	Y	N	Y



Audit Phases

Start

Design

Middle

Fieldwork

Almost
end

Communication

End

Reporting

Design Phase



Design Process

- ❖ Gain an understanding of internal controls
- ❖ Design audit procedures to test compliance.
- ❖ We MUST test internal controls for each requirement.
- ❖ Must design to reach low audit risk



Procedures

- ❖ Observation of Controls
- ❖ Samples
- ❖ Reperforming key calculations
- ❖ Obtaining SOC reports
- ❖ Analytics



Defining Material Noncompliance

- ❖ Auditor Judgement
- ❖ Number of instances or dollar amount

Sample Sizes

AICPA Guidance

Significance of Control and Inherent Risk of Compliance Requirement 0 deviations expected	Minimum Sample Size
Very significant and higher inherent risk	60
Very significant and limited inherent risk or Moderately significant and higher inherent risk	40
Moderately significant and limited inherent risk	25

Desired Level of Assurance (Remaining Risk of Material Noncompliance) 0 exceptions expected	Minimum Sample Size
High	60
Moderate	40
Low	25

Fieldwork Phase



Conclusions

- ❖ Complete designed testing to get to conclusions
- ❖ Conclusions by compliance requirement for each program.



Material Noncompliance Identified

- ❖ We are not required to keep testing
- ❖ Additional testing adds context, does not make material noncompliance go away.



Conclusion provided to Single Audit Team



Audit Phases

Start

Design

Middle

Fieldwork

Almost
end

Communication

End

Reporting

Reporting Phase



End of the Audit

- After Exit
- Typical form in email:
 - ✓ Clarifying questions
 - ✓ Final communications as required by standards



Published

- Single Audit
- Requesting Written Response
 - ✓ Included in the Audit Report



Committee Presentation

- Department Handout
- Department Power Point
- Committee attendance
 - ✓ Speak after department portion of presentation
 - ✓ Not required to stay for whole Single Audit presentation

Required Findings

Internal
Control
Deficiencies

Non-
compliance

Questioned
Costs



Definitions

2 CFR 200.1



Internal Controls

Designed & Implemented

To achieve:

- 1) Effective/Efficient Operations
- 2) Reliable Reporting
- 3) Compliance Laws/Regulations

Questioned Costs

Amount from Federal award

Auditor's judgement:

- 1) Noncompliance or suspected noncompliance
- 2) Lacked adequate documentation at the time of audit
- 3) Appeared unreasonable/prudent person

2 CFR 200.303

Internal controls



Establish

Align with “Standards for
Internal Controls in the
Federal Government”

OR

“Internal Control-Integrated
Framework”

Document

Policy and Procedures

Provides reasonable
assurance of compliance

Maintain

Follow the established
and documented
internal controls

Testable Internal Control

Trust, but Verify

No Proof = Didn't happen

No Documentation = Finding



Evaluate Internal Control Finding

Auditor Judgement



Related Noncompliance

No related noncompliance, still a control finding



Material Weakness

Could lead to material noncompliance that is not prevented or detected on time



Significant Deficiency

Not a material weakness, but important enough to merit attention



Material Weakness

Auditor Judgement

Considerations

- ❖ No control
- ❖ Not testable
- ❖ Noncompliance identified
- ❖ One requirement



Significant Deficiency

Auditor Judgement

Considerations

- ❖ Not material weakness
- ❖ More than one control
- ❖ Noncompliance identified
- ❖ More than one requirement

Evaluate Noncompliance Auditor Judgement



Questioned Costs

- Known
- Likely



Material Noncompliance

Material for the compliance requirement



Noncompliance

- Not Material
- No Questioned Costs

Material Noncompliance

Auditor Judgement



Considerations

- ❖ Pervasive errors in the requirement
- ❖ One requirement and not done
 - ❖ Report **NOT** filed
- ❖ Significant known/likely questioned costs

2 CFR 200.1 and
2 CFR 200.516

Questioned Costs



Not Allowed

Compliance Requirement

Specific requirements for expenses not met

Wrong category

Incorrectly calculated match

Personal services charged on budget not
actual

No Support

At time of Audit

Missing Invoice

Insufficient information to
determine what the cost was for

Appeared Unreasonable

Prudent Person

12 Pencils for \$500



Known Questioned Costs

- ❖ Specifically identified

Reportable > \$25,000

Not **improper** payments until reviewed & confirmed by federal oversight

Likely Questioned Costs

- ❖ Best estimate
 - ❖ Extrapolated from audit evidence
 - ❖ Projected from a sample [known] to population

Auditor Judgement

Evaluate Errors at a Program Administered By Multiple Agencies



Material Weakness

- ❖ Control errors at both agencies
- ❖ Noncompliance identified at both agencies



Significant Deficiency

- ❖ One Agency with no errors
- ❖ Not a material weakness
- ❖ More than one control
- ❖ Noncompliance identified



Material Noncompliance

- ❖ Noncompliance identified at both agencies
- ❖ Pervasive errors
- ❖ One requirement, not done
- ❖ Questioned costs

Initial Communication

Informal



Audit Procedures Identify Error

- ❖ Ask questions about what seeing
- ❖ Reach out to program staff to ensure understanding
- ❖ Request additional information



Department staff

- ❖ Be honest
- ❖ Ask for clarification
- ❖ Provide one version/final version of documentation
- ❖ Be timely



Consider Response

- ❖ Review answers and documentation for the impact on the error, or if it is still an error
- ❖ Determine if further communication is necessary

Nontrivial Communication

Written Memo



After Informal Communication

- ❖ Error still exists
- ❖ Looking to fully understand cause
- ❖ May or may not be reportable
- ❖ Required by auditing standards



Department staff

- ❖ See more formal documentation of error
- ❖ Includes federal laws and regulations used to determine the error
- ❖ Respond
 - ❖ Agree, Disagree, No position
 - ❖ Cause [why it happened]
 - ❖ Final time to submit more information

- ❖ Be Timely



Consider Response

- ❖ Review answers, and documentation if provided for the impact on the error, or if it is still an error
- ❖ Determine if further communication is necessary

Reporting

Formal



Formally document finding

- ❖ Required elements [coming up]
- ❖ Sent in format for printing
- ❖ Sent to Department



Exit Conference

- ❖ Go over findings
 - ❖ Written to meet federal requirements
- ❖ Not the time for additional documentation



Minor Edits made after Exit

- ❖ Sent to Department for formal written response, see MOM 373
 - ❖ Views of management, including specific reasons if not full concurrence with recommendations
- ❖ Response included in Reported finding
 - ❖ Could have a rebuttal



2 CFR 200.516(b)

Single Audit Finding Structure

Identification

- ❖ Reference Number for finding
- ❖ Federal program
- ❖ Federal agency

Narrative

- ❖ Criteria
- ❖ Condition
- ❖ Cause
- ❖ Effect
- ❖ Questioned Costs
- ❖ Context

Recommendation

- ❖ Identification of repeat status
- ❖ Recommendation
- ❖ Views of responsible officials
- ❖ Rebuttal



Identification

2 CFR 200.516(b)(1)



Reference Number

Assigned by auditor to meet 2 CFR 200.512 (b)



Federal Program

- ❖ Assistance Listings Number (ALN)
- ❖ Assistance Listings Title
- ❖ Grant Award Notification Number (GAN or Grant #)



Federal Agency

- ❖ Awarding federal Agency



Narrative Criteria

2 CFR 200.516(b)(2)



Citation

- ❖ Federal Statute
- ❖ Federal regulation
- ❖ Terms and conditions of the Federal Award
- ❖ Compliance Supplement
- ❖ State law or policy



Evaluating the Condition

- ❖ Provides context for
 - ❖ Evaluating evidence
 - ❖ Understanding the finding



Includes

- ❖ Required/Desired state
- ❖ Expectation for
 - ❖ Program
 - ❖ Operation



Narrative Condition

2 CFR 200.516(b)(3)



Found [What]

- ❖ The audit finding
- ❖ Something was
 - ❖ done/not done
 - ❖ Missing
 - ❖ Incomplete
 - ❖ In error



Facts to support

- ❖ Criteria compared to audit evidence



Narrative **Cause**

2 CFR 200.516(b)(4)



Statement Identifies

- ❖ Why condition happened
- ❖ Explanation for condition instead of criteria



Basis for

- ❖ Recommendation for corrective action



Narrative **Effect**

2 CFR 200.516(b)(5)



Information

- ❖ Auditee
- ❖ Federal agency
- ❖ Pass-through entity



Purpose

- ❖ Provide clear logical link for impact
 - ❖ Difference between condition & criteria



Detailed

- ❖ Facilitates corrective action



Narrative Questioned Costs



Identification 2 CFR 200.516(b)(6)

- ❖ Known Questioned Cost Amount
- ❖ Broken out by
- ❖ Federal Program
 - ❖ ALN
 - ❖ Grant Number
- ❖ How Amount Computed



Undeterminable 2 CFR 200.516(b)(7)

- ❖ Description of why undetermined or not reported



Does Include

- ❖ Likely Questioned Costs



Context

2 CFR 200.516(b)(8)



Prevalence

- ❖ Isolated instance
- ❖ Systemic Problem



Detail

- ❖ Sample Used
 - ❖ Statistically Valid
 - ❖ Judgmental
- ❖ Sample compared to Universe
- ❖ Quantified
 - ❖ Number of items versus total items
 - ❖ Dollar value reviewed versus total



Identification 2 CFR 200.516 (b)(9)

- ❖ Repeat
- ❖ Prior year(s) reference number(s)



Recommendation 2 CFR 200.516 (b)(10)

- ❖ Prevent future occurrences
- ❖ Addresses Cause



Views of Responsible Officials 2 CFR 200.516 (b)(11)

- ❖ Written response
- ❖ After Exit



Rebuttal

- ❖ Response presents additional information
- ❖ Consider Response
 - ❖ Includes if information changes finding

Recommendation

Now What?



Audit Submission

- ❖ Federal Audit Clearinghouse

Review

- ❖ Federal Oversight Agency

Management Decision

- ❖ Issued decision from Federal Oversight Agency
- ❖ Agreement or disagreement with questioned costs

Status Check: End of Part 1

- **Understanding the Audit Process**
 - Uniform Guidance
 - Compliance Supplement
 - Phases of An Audit
 - Findings Requirements
 - Audit Communications
 - Federal Government Audit Resolution

QUESTIONS?



Training Agenda: Part 2

- **Turning the Tides**
 - Goals for Single Audit Completion
 - Barriers and Opportunities to Overcome Them

House Bill 132

- **What Changed in the Audit Act?**

- Removed – requirement to audit every state agency every two years
- Added – requirement to complete annual single audits beginning with fiscal year 2026

- **How are Agencies Impacted?**

- Some agencies are not audited
- More frequent audits of federal programs
- Expanded scope of testing for federal programs

Single Audit Deadline

- Due 9 months after the end of the audit period
 - For Montana:
 - Biennial for fiscal years 2022 and 2023 – March 31, 2024 **(Actually submitted August 19, 2024)**
 - Biennial for fiscal years 2024 and 2025 – March 31, 2026 **(Anticipate challenges in meeting deadline)**
 - Annual for fiscal year 2026 – March 31, 2027 **(Anticipate starting before submitting prior audit)**



Opportunities

- **Federal Program Administration –**

Aim to increase the number of programs with effective controls and material compliance with federal requirements.

- **Audit Processes –**

Coordinate with agency personnel on timing of audit work and responses to audit requests.



A / B Threshold

- **Calculated based on a formula in the Uniform Guidance**
 - Total expenditures on the SEFA are the driver for the calculation.
 - As expenditures increase, so does the threshold.
- **Most Recent Thresholds:**
 - 2022/2023 - \$29.9 million
 - 2020/2021 - \$30.0 million
 - 2018/2019 - \$22.1 million
- **A/B Distinction**
 - Type A –
Expenditures > Threshold
 - Type B –
Expenditures < Threshold



Low Risk Type A / High Risk Type B Replacement

- **Low-Risk Type A has:**
 - Unmodified Opinion
 - No material weaknesses in Internal Controls
 - Questioned Costs < 5% of total program expenditures
- **Low-Risk Type A Programs are not audited.**
 - Replace on a 4:1 basis with High-Risk Type B
- **The more Low-Risk Type A programs, the fewer major programs to audit**

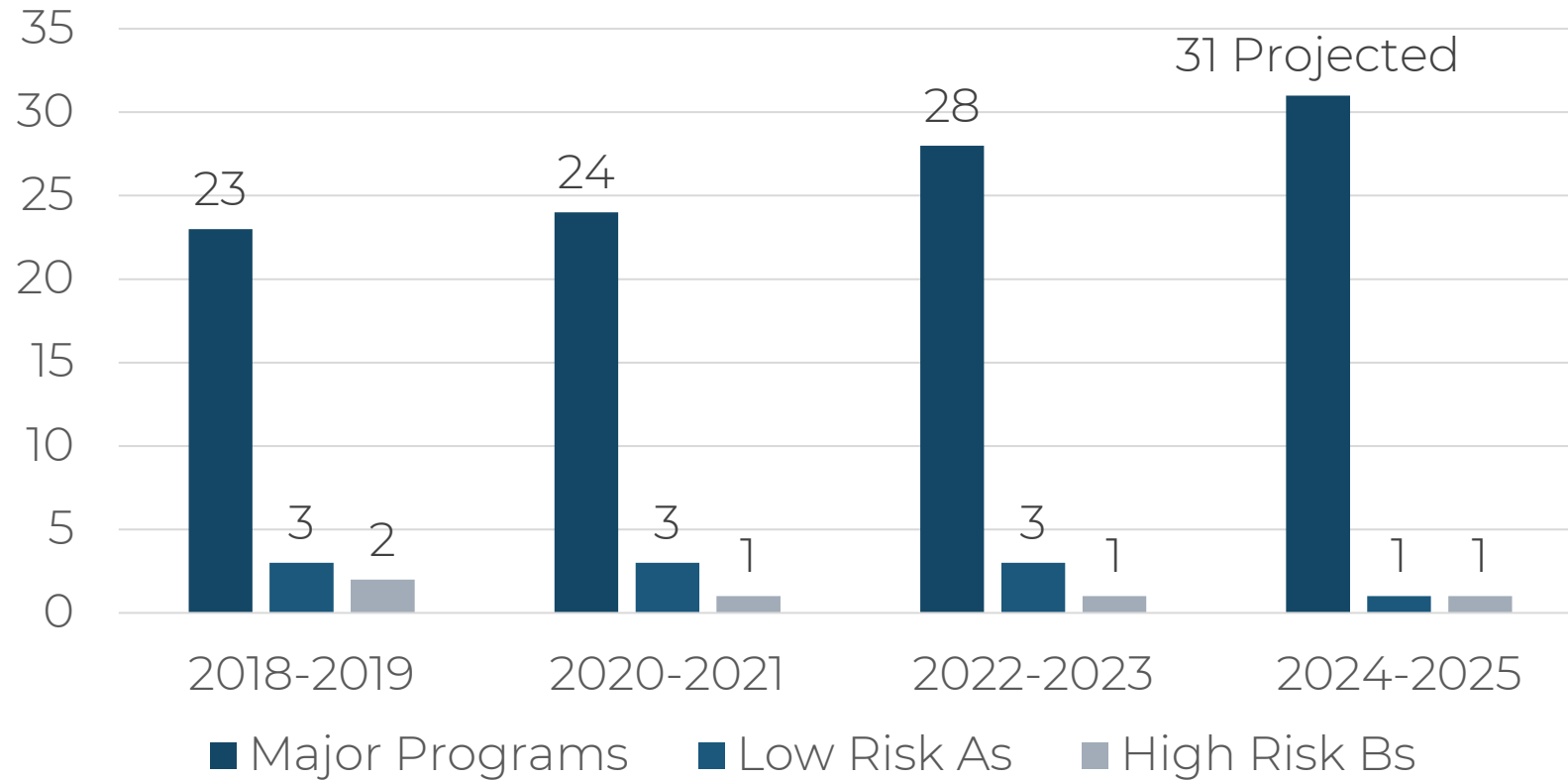
Illustration of Impact on Increase in Low-Risk Type A's

	FY24 & FY25	Ex 1	Ex 2	Ex 3	Ex 4	Ex 5	Ex 6	Ex 7	Ex 8
Total A Programs	31	31	31	31	31	31	31	31	31
Less: Low-Risk A Programs	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
A Programs to Audit	30	29	28	27	26	25	24	23	22
Plus: High-Risk B Programs	1	1	1	1	2	2	2	2	3
Total Major Programs	31	30	29	28	28	27	26	25	25

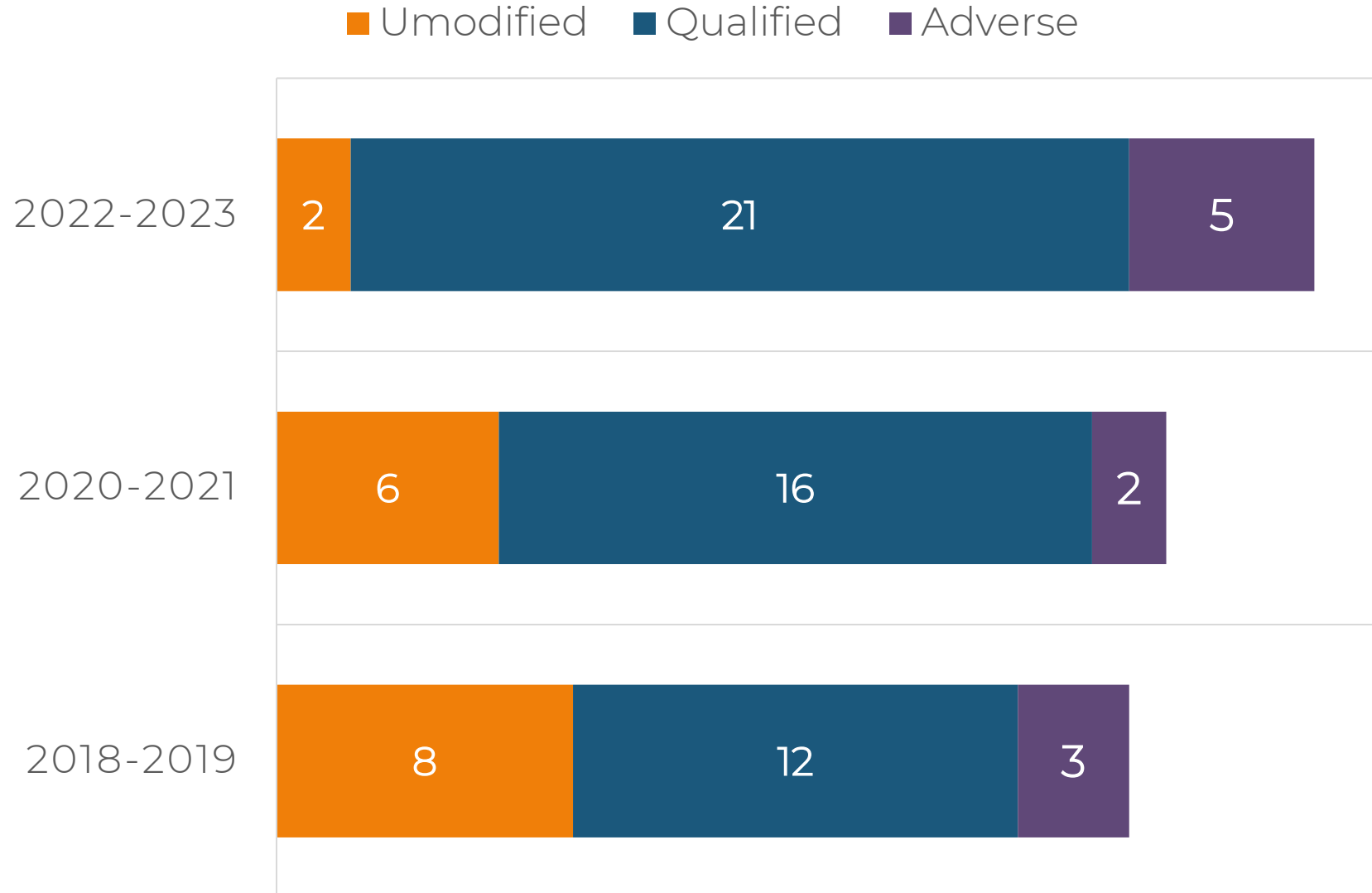
Single Audit Through The Years

- **What are we seeing?**
 - Increasing Number of Major Federal Programs
 - Increasing Number of Audit Findings
 - Changes in the Composition of Opinion Types

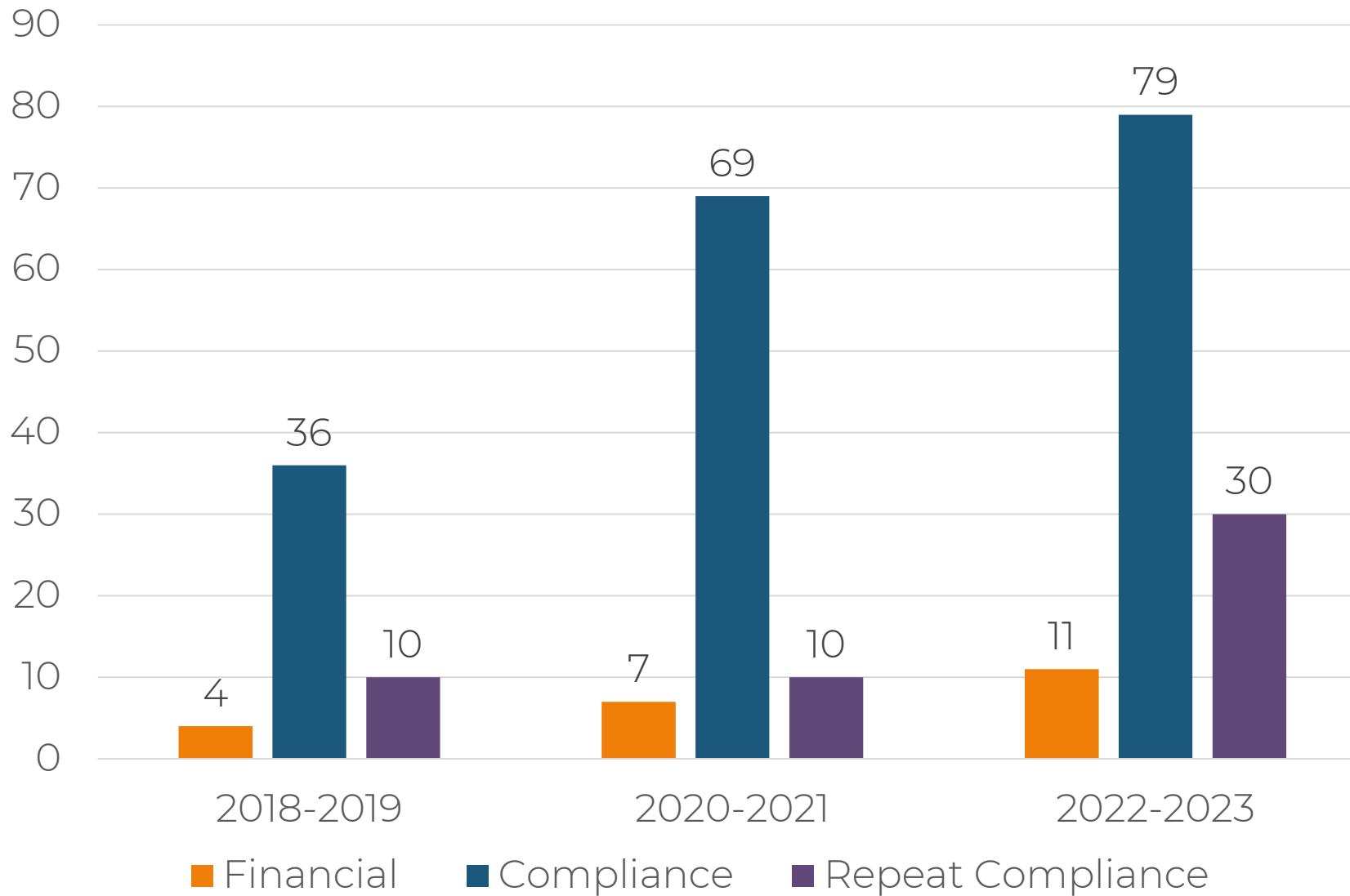
Steady Increase in Number of Major Federal Programs



Composition of Opinion Types



Trends in Findings





Opportunities

- **Audit Processes –**

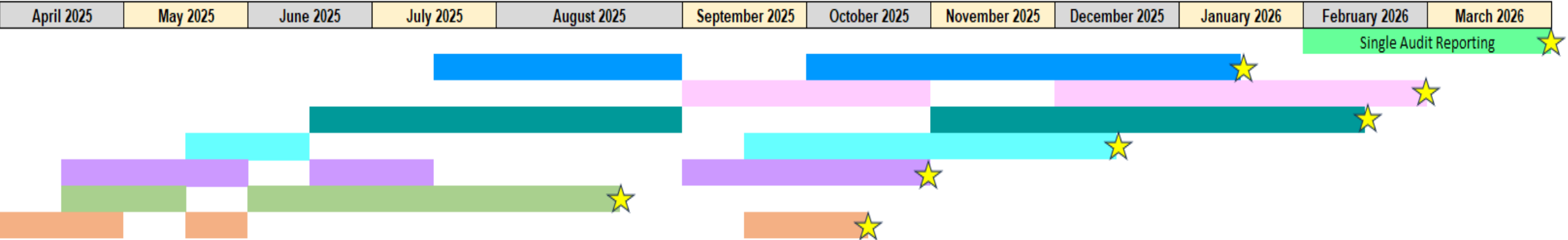
Coordinate with agency personnel on timing of audit work and responses to audit requests.



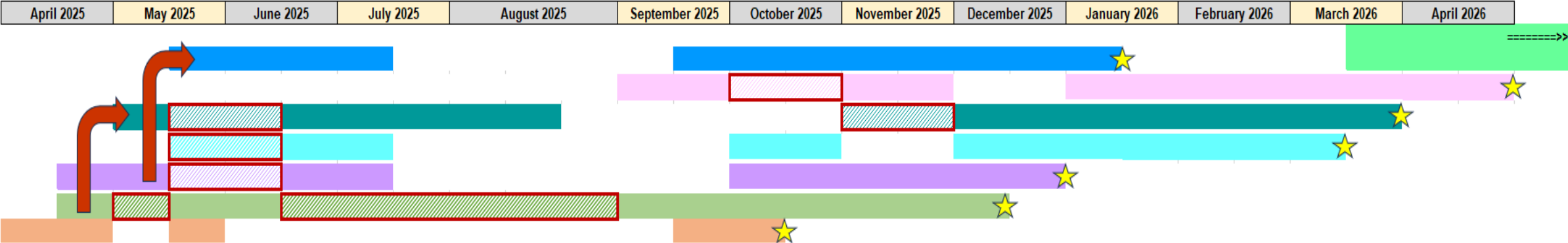
Staffing Tetris

- 24 Auditors
- 31 (or more) Federal Programs
- Other Audits

12-Month Audit Schedule



13-Month Audit Schedule Reflecting Changes

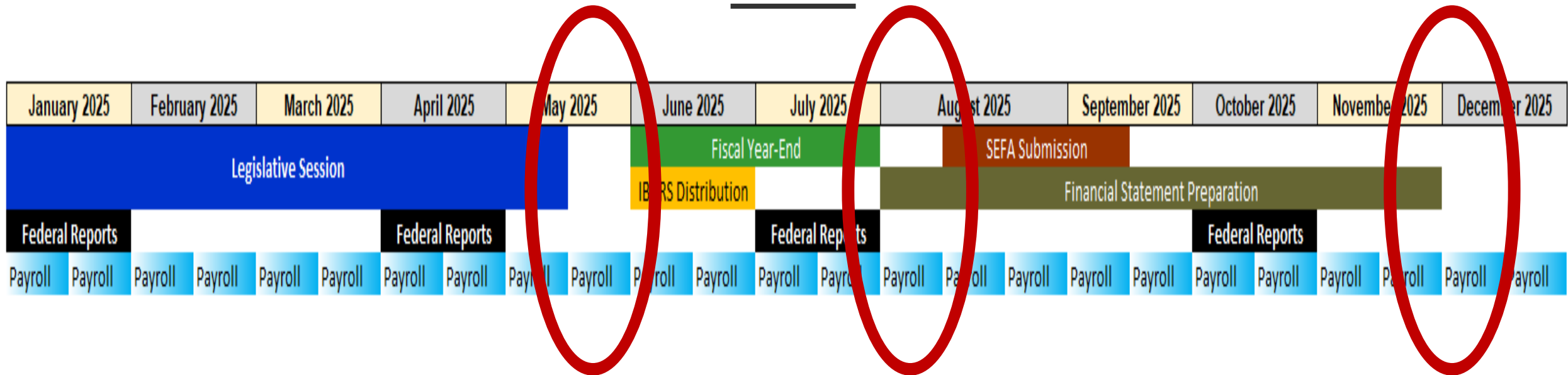




Impact on Workload

- Meetings with Auditors
- Pulling Documents
(and refiling documents)
- Responding to emails
- Discussing Audit Issues
Internally
- Responding to Interim Memos

Agency Calendar: No Time is a Perfect Time for Audit





Ideas for Improved Audit Experience

- Agreements on Responsibilities and Timeframes
- Gathering Preliminary Information in Advance
- Agency Evaluation Swaps

IDEA #1: Agreement to Include Timeframes



- Estimate Number of Weeks for Each Audit Phase
- Discuss Timing
- Include in Engagement Understanding
- Timely Responses to Communications

IDEA #2: Gathering Preliminary Information

2 CFR PART 200, APPENDIX XI

COMPLIANCE SUPPLEMENT



- Form Summarizing Requirements for Each Federal Program
- Resource for LAD and Agency Staff

IDEA #2: Gathering Preliminary Information

AGENCY INTERNAL CONTROL DOCUMENT

Walk America Federal Grant – ASSISTANCE LISTING NUMBER #XX.999

In the block below, please specify contact person(s) for various aspects of the federal award.

Positions		Grant Responsibilities	
Program Manager	<i>The Great Gazoo</i>	Reviewing/Approving Costs	<i>The Great Gazoo</i>
Accounting/Fiscal	<i>Ann Margrock</i>	Cash Draws	<i>Ann Margrock</i>
(other – specify)		Procurement/Purchasing	<i>Ann Margrock</i>
(other – specify)		Monitoring Subrecipients	<i>Mr. Slate</i>
		Contract Agreements	<i>Mr. Slate</i>
		Reporting (specify by report)	<i>Ann Margrock</i>
		Special Tests (specify by requirement)	
		(other – specify)	

IDEA #2: Gathering Preliminary Information

In the block below, please specify known calendar constraints or opportunities.

Reminder: Auditors will be conducting work somewhere during busy times. Auditors cannot accommodate all calendar considerations.

Calendar Considerations
(completed by the AGENCY)

Federal program audit scheduled for week of April 14, 2025

Program Manager Maternity Leave starting October 2025

IDEA #2: Gathering Preliminary Information

These columns completed by the AUDITOR

Federal Compliance Requirement	Subject to Audit	Specific Requirements	Criteria
I. Procurement	Yes	Must comply with: <ul style="list-style-type: none">• .317 – follow same rules as state• .318 – having documented procedures• .319 – competition• .320 – method of procurement• .324 – cost or price analysis• .327 – required contract disclosures	2 CFR 200.317 through .327

IDEA #2: Gathering Preliminary Information

These columns completed by the AUDITOR				These columns completed by the AGENCY	
Federal Compliance Requirement	Subject to Audit	Specific Requirements	Criteria	Policy and Procedures Document	Agency Level Control
I. Procurement	Yes	Must comply with: <ul style="list-style-type: none">• .317 – follow same rules as state• .318 – having documented procedures• .319 – competition• .320 – method of procurement• .324 – cost or price analysis• .327 – required contract disclosures	2 CFR 200.317 through .327	<i>Agency Purchasing Procedures (effective January 2024)</i> <i>Agency Purchasing Procedures (effective March 2021)</i>	<i>All procurements approved by Program Manager (see September 2024 example)</i> <i>Purchases over \$5,000 approved by Department Director (see May 2024 example)</i>

IDEA #2: Gathering Preliminary Information

These columns completed by the AGENCY for policies and practices in place between 7.1.2023 and 12.31.2024	
Policy and Procedures Document (include name and link to document)	Agency Level Control (specify the procedure and link to example of how the internal control is <u>documented</u>)
(your input here)	(your input here)

IDEA #2: Gathering Preliminary Information

2 CFR PART 200, APPENDIX XI

COMPLIANCE SUPPLEMENT

Due Date: January 2025



- Form Summarizing Requirements for Each Federal Program
- Resource for LAD and Agency Staff

IDEA #3: Agency Evaluation Swaps

ALN XX.999 – Walk America Federal Grant

- Administered by: District of Sidewalk Safety
- Program Manager: The Great Gazoo
- Inspector: Mr. Slate
- Accountant: Ann Margrock
- Laborer: Rock Quarry

Purpose: To assist states in constructing and maintaining safe walking paths for citizens in an effort to promote health and wellness for all.

Montana's Federal Expenditure Amount: \$18 million annually

IDEA #3: Agency Evaluation Swaps

RockMeAmadeus

456 Classic Rock Street
Bedrock, MT 59999

INVOICE

INVOICE # 100
DATE: MAY 18, 2024

TO:

District of Sidewalk Safety
1234 Cement Ave.
Bedrock, MT 59999

PROJECT: BAM-BAM SHENANIGANS	
DESCRIPTION	TOTAL
Salary for Employee(s)	\$15,000.00
Supplies	20,000.00
SUBTOTAL	\$35,000.00
SALES TAX	
SHIPPING & HANDLING	
TOTAL DUE	\$35,000.00

Make all checks payable to RockMeAmadeus.
If you have any questions concerning this invoice, contact Falco at 406-555-6789.

THANK YOU FOR YOUR BUSINESS!

IDEA #3: Agency Evaluation Swaps

Flintstone & Co.

5678 Yabadabadoo Street
Bedrock, MT 59999

TO:
District of Sidewalk Safety
1234 Cement Ave.
Bedrock, MT 59999

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
10	✓ Sidewalk Sealant Kits	500	\$5,000.00
		SUBTOTAL	\$5,000.00
		SALES TAX	
		SHIPPING & HANDLING	
		TOTAL DUE	\$5,000.00

*Approved: Caz the Great
May 6, 2024*

Make all checks payable to Flintstone & Co.
If you have any questions concerning this invoice, contact Fred at 406-555-5678.

THANK YOU FOR YOUR BUSINESS!

INVOICE

INVOICE # 100
DATE: MAY 3, 2024

TIME SHEET

DATE / PROJECT DETAILS	START TIME	END TIME	REGULAR HOURS	OVERTIME HOURS	TOTAL HOURS
5-08-2024 A	8:00 AM	5:00 PM	8.0	0.0	8.0
5-09-2024 <u>Bam Bam</u> Shenanigans – 10 cracks	8:00 AM	5:00 PM	8.0	0.0	8.0
5-10-2024 Rubble Works – 5 cracks	8:00 AM	5:00 PM	8.0	2.0	10.0
5-11-2024 Around Town	8:00 AM	5:00 PM	8.0	0.0	8.0
5-12-2024 Office Work	8:00 AM	5:00 PM	8.0	0.0	8.0
WEEKLY TOTALS			40.0	2.0	42.00



Status Check: End of Part 2

- **Turning the Tides**
 - Goals for Single Audit Completion
 - Barriers and How to Overcome Them

QUESTIONS?

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Anticipated Type A Programs – By Agency

- **Department of Public Health and Human Services – Minimum of 10 Total Anticipated**
 - CCDF Cluster
 - Medicaid Cluster
 - Immunization
 - Foster Care
 - ELC
 - SNAP Cluster
 - CHIP
 - Low Income Energy Home Assistance Program
 - Adoption Assistance
 - Temporary Assistance for Needy Families

Anticipated Type A Programs – By Agency

- **Office of Public Instruction – Minimum of 4 Total Anticipated**
 - Special Education Cluster (IDEA)
 - Title 1 Grants to Local Educational Agencies
 - Education Stabilization Fund
 - Child Nutrition Cluster
- **Department of Transportation– Minimum of 3 Total Anticipated**
 - Highway Planning and Construction
 - Formula Grants for Rural Areas
 - Airport Improvement Program

Anticipated Type A Programs – By Agency

- **Department of Commerce– Minimum of 3 Total Anticipated**
 - Section 8 Projects-Based Cluster
 - Housing Voucher Cluster
 - State and Local Fiscal Recovery Fund
- **Department of Administration– Minimum of 3 Total Anticipated**
 - State and Local Fiscal Recovery Fund
 - Coronavirus Capital Projects
 - IIJA Broadband

Anticipated Type A Programs – By Agency

- **University System– Minimum of 2 Total Anticipated**
 - Student Financial Assistance Programs Cluster
 - Research and Development Cluster
- **Department of Military Affairs– Minimum of 2 Total Anticipated**
 - National Guard Military Operations and Maintenance Projects
 - Disaster Grants
- **Department of Environmental Quality– Minimum of 2 Total Anticipated**
 - Clean Water State Revolving Fund Cluster
 - Drinking Water State Revolving Fund Cluster

Anticipated Type A Programs – By Agency

- **Department of Natural Resources – Minimum of 1 Total Anticipated**
 - State and Local Fiscal Recovery Fund
- **Department of Labor and Industry – Minimum of 1 Total Anticipated**
 - Unemployment Insurance
- **State Auditors Office – Minimum of 1 Total Anticipated**
 - 1332 Innovation Waiver