

SINGLE AUDIT SPECIFIC TO AFTERSCHOOL GRANTS

Any non-Federal entity that **expends** \$750,000 or more during the non-Federal entity's fiscal year in Federal awards (note: all federal awards combined) must have a single or program-specific audit conducted for that year.

Reference CFR Part 200.501

When procuring audit services, the objective is to obtain high-quality audits. In requesting proposals for audit services, the objectives and scope of the audit must be made clear and the non-Federal entity must request a copy of the audit organization's peer review report which the auditor is required to provide under GAGAS. *Reference: 2 CFR Part 200.509*

The auditee must prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended. The schedule should include the individual Federal programs separately or within a cluster of programs. *Reference 2 CFR Part 200.510*

At the completion of the audit, the auditee must prepare a summary schedule of prior audit findings, as well as, a corrective action plan to address each audit finding included in the current year auditor findings.

Reference 2 CFR Part 200.511

Report Submission Requirements:

The audit must be completed and the data collection form and reporting package must be submitted by the auditee electronically to the Federal Audit Clearinghouse (FAC). LEAs must have their information submitted no later than December 31 (*Reference Section 165.121, RSMo*). All non-LEAs (community-based or faith-based entities awarded an Afterschool grant) must have their information submitted no later than nine months from the end of their fiscal year (*Reference 2 CFR Part 200.512*). If the due date falls on a Saturday, Sunday or Federal holiday, the reporting package is due the next business day.

Audits, copies of signed board minutes approving the audit, and management letters should be submitted to DESE via the Tiered Monitoring System. The documents should be in Adobe searchable pdf format, version 11.0 or lower. The file description should be structured in the format "County District Code Document FY17" (i.e. 001090AuditFY17 or 001090BoardMinutesFY17).

The audit report should be uploaded as "Audit Documents (required fiscal audit)" and the board minutes, management letter and any corrective action plans would be "Audit Documents (supporting docs)" in the file upload dialog box for the 2017-2018 fiscal year. The file upload box will also require adding the contact information for the auditor before the audit report can be uploaded. (As a refresher on how to upload audit documentation, use the "Documentation Upload Instructions" at <http://dese.mo.gov/financial-admin-services/school-audits>).

Definitions:

Auditee = afterschool sub-grant recipient

Non-Federal entity = afterschool sub-grant recipient