SAMPLE COMPLETION LETTER
FOR REVIEW OF SUBRECIPIENT
SINGLE AUDIT
(OMB CIRCULAR A-133)

Change the items in boldface and italics to reflect the information pertinent to your agency.

Date: __________________________

To: Statewide Accounting and Reporting Services
    Chief Financial Office
    Department of Administrative Services

Subject: Pass-through agency’s review of subrecipient single audit (OMB Circular A-133)

Subrecipient Name
Subrecipient fiscal or calendar year

We have reviewed the single audit reports of the (subrecipient name) for the fiscal year ended (subrecipient financial statement date). We performed our review in accordance with the requirements of OMB Circular A-133 and Oregon Accounting Manual Policy No. 30.40.00.

Include this statement if the subrecipient had no federal program audit findings:
The subrecipient had no federal program audit findings that require contributing agencies to issue a management decision.

OR, include this paragraph if the subrecipient had a federal program audit finding where your agency was the contributing agency or an audit finding relating to multiple federal programs:
The subrecipient’s single audit included federal program audit findings. (Summarize the items in this paragraph, including CFDA# and program title.) We issued a management decision to (subrecipient name) on (date of letter) in compliance with OMB Circular A-133, Subpart D, .400(d)(5) and .405(a).

AND/OR, include this paragraph if the subrecipient had a federal program audit finding pertaining to a federal program where your agency was not the contributing agency:
The subrecipient’s single audit included federal program audit findings. (Summarize the items in this paragraph, including CFDA# and program title.) We notified (contributing agency) on (date of notification) of the audit finding and their responsibility to issue a management decision to (subrecipient name) in compliance with OMB Circular A-133, Subpart D, .400(d)(5) and .405(a).

Signature of Monitoring Agency Staff
Typed/printed agency reviewer name & title
section name, agency name

cc: All Other Contributing Agencies and their agency contact’s name