

**SAMPLE COMPLETION LETTER  
FOR REVIEW OF SUBRECIPIENT  
SINGLE AUDIT  
(2 CFR §200.331)**

**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 (2 CFR §200.331)  
*Subrecipient Name*  
*Subrecipient fiscal or calendar year*

***Include this statement if a Single Audit was not required because the subrecipient did not  
expend \$750,000 or more in federal awards:***

We have reviewed the audited financial statement report of the (*subrecipient name*) for the fiscal year ended (*subrecipient financial statement date*) and that report did not include or reference a Schedule of Expenditures of Federal Awards because the (*subrecipient name*) did not expend \$750,000 or more of federal awards during its fiscal year and therefore, a Single Audit was not required.

***If a Single Audit was required, please respond using the criteria below:***

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 §200.331 of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, found at 2 CFR Part 200, as applicable, and Oregon Accounting Manual Policy No. 30.40.00.

***Include this statement if a revised SEFA was requested:***

A revised Schedule of Expenditures of Federal Awards (SEFA) was requested and received on (**mm/dd/yy**) in compliance with OAM 30.40.00 PR section .108(g). Revisions to the SEFA were requested because (**list reasons for revision**).

***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 2 CFR §200.331.

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 2 CFR §200.331.

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*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*