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.

____________________________________
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