**NOTE: The audit package & data collection form must be submitted within 30 days of the receipt of the auditor’s report(s) or 9 months after the end of the fiscal year, whichever comes first. Failure to submit on time results in loss of “low risk auditee” status. Plan your timelines accordingly!**

**Contact auditors to schedule the Single Audit**
- If the Organization has not had a Single Audit requirement in prior years, contact auditors **EARLY** (i.e., as soon as you determine the $750,000 threshold has been or will be exceeded)
- Schedule pre-audit conference
- Request audit item/prepared by client (PBC) list and assign responsibilities

**Assemble contract/award and other general documentation**
- All contracts/award documents, including original agreements and amendments
- Audit/review reports issued or conducted by funding agencies during the year under audit
- Any other significant correspondences with funding agencies (compliance waivers, notices, etc.)
- Review status of any findings from the prior year’s audit and/or corrective action plan(s)

**Prepare the SEFA**
- Use the same basis of accounting as the financial statements (GAAP or cash)
- List each federal award separately
- Verify accuracy of Catalog of Federal Domestic Assistance (CFDA) number for each award
- Ensure Federal Agency name(s) are accurately shown
- Ensure Federal Program name(s) are accurately shown
- Include names and contract/identification numbers for Pass-Through Entities
- Ensure American Recovery and Reinvestment Act (ARRA) projects are properly identified
- Ensure clusters are properly presented as such
- Report amounts paid to sub-recipients
- Ensure expenditures reported are properly supported by the General Ledger

**Work with auditors to complete fieldwork**
- Provide items from PBC list
- Provide other requested schedules for major programs
- Provide support for selected samples

**Finalize the audit and satisfy reporting requirements**
- Review draft reports from auditors
- Discuss any findings with auditors
- Prepare management responses to findings and corrective action plans as needed
- Complete and submit Data Collection Form to the Federal Audit Clearinghouse:
  - Complete the online form ([https://harvester.census.gov/facweb](https://harvester.census.gov/facweb))
  - Attach PDF of complete audit report package (Financial statement audit + single audit reports)
  - Complete auditor certification (typically done by audit partner)
  - Complete auditee certification (typically done by Executive Director or their designee)