

TEXAS COMMISSION ON ALCOHOL & DRUG ABUSE

SINGLE AUDIT REPORT CHECKLIST

The Commission developed this checklist to help organization improve the quality and completeness of audit reports.

- \_\_\_\_\_ General Purpose or Basic Financial Statements of the Organization
- \_\_\_\_\_ Opinion/Report on Organization's Financial Statements in accordance with *Government Auditing Standards*
- \_\_\_\_\_ Notes to the General Purpose or Basic Financial Statements of the Organization
- \_\_\_\_\_ A Schedule of Expenditures of Federal Awards, including the Commission's contract numbers, the total expended for the federal program, and the CFDA number (OMB A-133, Subpart C, Sec. .310).
- \_\_\_\_\_ Opinion/Report on Schedule of Expenditures of Federal and State Awards
- \_\_\_\_\_ A Schedule of Expenditures of State Awards, including the Commission's contract numbers and the total expended for the state program [This schedule may be combined with the Schedule of Expenditures of Federal Awards if the state and federal amounts are shown and totaled separately]
- \_\_\_\_\_ Opinion/Report on Schedule of Expenditures of State Awards
- \_\_\_\_\_ Report on Compliance and on Internals Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*. (OMB A-133 §. 505 (b), UGMS )
- \_\_\_\_\_ Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133. (OMB A-133 §. 505 (c), UGMS)
- \_\_\_\_\_ Schedule of Findings and Questioned Costs (OMB A-133 §. 505d, UGMS), including:
- \_\_\_\_\_ Summary Schedule of Prior Audit Findings reporting the status of all findings included in the prior audit's schedule of findings and questioned costs. (OMB A-133 Sec. 315 (a) and (b), UGMS)
- \_\_\_\_\_ Corrective Action Plan including (OMB A-133 Sec. 315 (c), UGMS) name of person responsible for the corrective action, corrective action planned, anticipated completion date, and explanation and reason if auditee does not agree with findings or believes correction is not required
- \_\_\_\_\_ All reports are signed and dated by the auditor
- \_\_\_\_\_ Submit one copy of the audit reports to Texas Commission on Alcohol and Drug Abuse, Program Branch and the Health and Human Services Commission, Single Audit Department.
- \_\_\_\_\_ Submit one copy of the management letter, if issued in conjunction with the audit report, to the Texas Commission on Alcohol and Drug Abuse, Program Branch and the Health and Human Services Commission, Single Audit Department.
- \_\_\_\_\_ Submit one copy of comments by management concerning all findings and recommendations, included in management letter, including a corrective action plan, to both the Texas Commission on Alcohol and Drug Abuse, Program Branch and the Health and Human Services Commission, Single Audit Department.