Single Audit

Purpose and Background Information

This document provides campus guidance on Single Audit reporting requirements. The Single Audit is an annual, organization-wide review of a non-federal entity's federal awards to ensure proper compliance, financial reporting, and internal control over federally funded programs.

The Schedule of Expenditures of Federal Awards (SEFA) is the key reporting requirement for the Single Audit. The SEFA is prepared annually for each campus, as well as the UW System business unit, with a consolidated UWs SEFA prepared by UW System Finance. Campus SEFA reporting provides a summary of expenditures for federally funded awards and are the basis from which programs are selected for audit. The Legislative Audit Bureau (LAB) is the entity responsible for auditing federal expenditures for all Wisconsin state agencies for any given fiscal year. LAB must meet the general standards specified in Generally Accepted Government Auditing Standards (GAGAS), as well as audit for compliance with Federal regulations set forth in 2 CFR 200 Subpart F (also referred to as Uniform Guidance, or UG).

Campus Responsibilities

- Accurate/complete entry of award data, including:
    - Awarding federal agency
    - Assistance Listing Number (ALN)
    - Additional award identification (grant or contract number)
    - Pass-through entity name, where applicable, with PTE assigned identifying number
    - Research and Development reporting cluster indicator
- Per Federal Uniform Grant Guidance ALN's should be provided for all federal grants awarded, including pass-through awards. If the ALN is not provided, campus staff must take reasonable steps to obtain the correct ALN.
- Accurate/complete entry of expenditure data
- Monitor/update award and expenditure information throughout each fiscal year
- Review/correct data in the SEFA grant schedule prepared annually by UW System Finance
- Provide timely responses to audit requests

UW System Finance Responsibilities

- Compile award and expenditure data into campus-level SEFA reports
- Submit SEFA reports to campuses for review and approval, with guidance on review process
- Consolidate campus reviewed SEFA reports into one UWs SEFA report; review for completeness and accuracy
- Submit consolidated SEFA report to the Wisconsin Department of Administration (DOA) for inclusion in the Wisconsin Single Audit Schedule of Expenditure of Federal Awards
- Submit consolidated SEFA report to LAB for review and testing
- Answer questions from DOA and LAB
- File EZ Audit for Federal Student Aid (FSA)

Grant Schedule Components

<u>Clusters</u>

Certain federal programs are grouped into Clusters of Programs because they share similar compliance requirements and program objectives. The three commonly recognized cluster types are:

1. Research & Development (R&D) Cluster

- Funders and pass through entities indicate R&D cluster designation by explicitly tagging awards as R&D in their award documents and reporting systems, and subrecipients must mirror this designation to ensure consistent SEFA and audit reporting; campuses must verify R&D designation in funder and pass through entity award documents when reporting campus awards as R&D
- National Science Foundation (NSF) [ALN 47.XXX] has indicated all awards from that agency should be reported as R&D
- National Institutes of Health (NIH) [ALN 93.XXX] has indicated all awards from that agency should be reported as R&D

2. Student Financial Assistance (SFA) Cluster

- Student Financial Aid – expenditures for the following programs only:

84.007	Federal Supplemental Educational Opportunity Grants (FSEOG)
84.033	Federal Work-Study Program (FWS)
84.038	Federal Perkins Loan (FPL)Federal Capital Contributions#
84.063	Federal Pell Grant Program (PELL)
84.268	Federal Direct Student Loans (Direct Loan)
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)
84.408	Postsecondary Education Scholarships for Veteran's Dependents
93.264	Nurse Faculty Loan Program (NFLP)#
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantages Students (HPSL/PCL/LDS)#
93.364	Nursing Student Loans (NSL)#
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds-Scholarships for Disadvantaged Students (SDS)
84.SFA	Administrative Cost Allowance (when not identified as cost of a specific program)

Reporting for these loan programs includes administrative costs in the current year plus the gross loan balances reflected in the audited financial statements. UW System makes the adjustment related to loan balances after grant schedule is reviewed by campus staff.

3. Other Clusters – Defined annually in the OMB Compliance Supplement.

When acting as a pass-through entity, subrecipient reporting must also:
- Identify cluster names
- Disclose Assistance Listing Numbers within each cluster
- Ensure subrecipients understand applicable compliance requirements

ALN

Assistance Listing Number is a five-digit identifier (formatted as XX.XXX) assigned by SAM.gov to every federal assistance program, including grants, loans, insurance, and other types of federal awards. It uniquely tracks a federal program throughout its entire lifecycle to support transparency, reporting, and auditing.

Campus staff must take reasonable steps to obtain the correct ALN. If an ALN is not available, the ALN reference should be “N/A.”

Following is a list of common federal agencies and the respective 2-digit identifier:

Agency	Identifier
Department of Agriculture	10
Department of Commerce	11
Department of Defense	12
Department of Housing & Urban Development	14
Department of Interior	15
Department of Justice	16
Department of Labor	17
Department of State	19
Department of Transportation	20
Department of the Treasury	21
National Aeronautics & Space Administration	43
National Endowment for the Arts	45
National Endowment for the Humanities	45
National Science Foundation	47
Small Business Administration	59
Department of Veterans Affairs	64
Environmental Protection Agency	66
Nuclear Regulatory Commission	77
Department of Energy	81
Department of Education	84
Executive Office of the President	85
Department of Health & Human Services	93
Corporation for National & Community Service	94
Department of Homeland Security	97
Agency for International Development (USAID)	98

Other ID#

When an ALN is not available, some other identifying number must be reported, most commonly the award number. In the grant schedule provided by UW System, this identifier will be preceded by the 2-digit federal agency identifier. If an ALN is provided, the Other ID# may be blank.

Program Name

If an ALN is available, the program name is dictated by the ALN maintained by SAM.gov. Without an ALN, the program name comes from the award data entered.

Pass-through Entity

For grant schedule purposes, this includes another UWs campus or business unit (through a sub-grant or shared grant arrangement), a Wisconsin state agency (such as the DNR), or any other non-federal entity.

Expenditures

- Fixed price agreements, allowances, fringe clearing accounts, suspense and overhead clearing accounts should be excluded from the grant schedule as they are not considered federal awards

  Note: Transfers of federal awards to another component of the same auditee under Federal Uniform Guidance 2 CFR Part 200, Subpart F, do not constitute a subrecipient or contractor relationship; therefore, each UW System campus or business unit is expected to confirm reporting responsibility for any expenditures transferred from another state agency or UW campus that must be recorded on the Schedule of Expenditures of Federal Awards.
- Ensure Transfers and Shared Grants are properly recorded to avoid double-counting shared grant activity.