

Single Audit

Purpose and Background Information

The purpose of this document is to provide guidance on Single Audit grant schedule reporting requirements. The Single Audit grant schedules are prepared annually for each campus, as well as UW System Administration, by UW System. These schedules provide 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 (sometimes referred to as “Uniform Guidance” or the “super circular”).

Campus Responsibilities

- Accurate/complete entry of award data, including (a) awarding federal agency; (b) CFDA#, where available; (c) other identifying # (optional when there is a CFDA#, required for all others); (d) program name when no CFDA# available; and (e) pass-through entity, where applicable.

A CFDA# should be provided for almost all grants awarded, including pass-through awards (common exceptions: many R&D awards; sub-grants from Wisconsin state agencies). If not provided, campus staff should take reasonable steps to obtain the correct CFDA#.

- Accurate/complete entry of expenditure data
- Monitor/update award and expenditure information throughout each fiscal year
- Review/correct data in the grant schedule prepared annually by UW System
- Provide timely responses to audit requests

UW-System Responsibilities

- Compile award and expenditure data into campus-level grant schedules
- Submit grant schedules to campuses for review and approval, with guidance on review process
- Combined grant schedules into one UW grant schedule, review for completeness and accuracy
- Submit combined grant schedule to the Wisconsin Department of Administration (DOA) for inclusion in the Wisconsin Single Audit Schedule of Expenditure of Federal Awards
- Submit combined grant schedule to LAB upon request
- Answer questions from DOA and LAB
- File EZ Audit for Federal Student Aid (FSA)

Grant Schedule Components

Cluster

There are three clusters:

- Research & Development (R&D) – expenditures on:
 - awards in Regent Category RESCH; or
 - awards from the National Science Foundation (NSF has indicated all awards from that agency should be reported as R&D)

- 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 Disadvantaged 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.

- Individual Programs & Other – All programs that do not fit either the R&D or Student Financial Aid criteria

CFDA#

Program number assigned by the federal agency and listed in the Catalog of Federal Domestic Assistance (CFDA). The number is formatted "XX.xxx" where "XX" is a reference to the federal agency, and "xxx" is the program identifier. If a CFDA# is not available, the CFDA# reference should be "N/A."

Other ID#

When a CFDA# 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 a CFDA# is provided, the Other ID# may be blank.

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

<u>Agency</u>	<u>Identifier</u>
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
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

Program Name

If a CFDA# is available, the program name is dictated by the CFDA. Without a CFDA#, the program name comes from the award data entered.

Pass-through Entity

For grant schedule purposes, this includes another UW institution (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
- Account 3910 (Transfers - Shared Grants) is excluded to avoid double-counting shared grant activity
- Payments to Subrecipients are amounts in account codes 3840, 3845 and 5708