

## How to Complete the Annual Organizational Compliance – Single Audit Report (OCSAR) in TDA-GO

Grant Recipients with any TxCDBG grant agreement that was open at any point during the fiscal year must submit an Organizational Compliance - Single Audit Report (OCSAR) in TDA-GO. For this purpose, “open” means that at least one day in the fiscal year is *after* the grant agreement start date, and *before* the Project Completion Report is submitted.

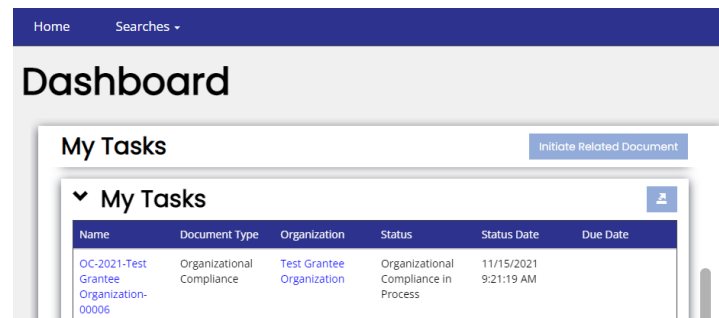
TDA staff will create an OCSAR for each Grant Recipient that is required to complete the report for each specific fiscal year. The OCSAR can be prepared as soon as the day after the fiscal year end (FYE) of the Grant Recipient’s organization.

### Launch TDA-GO and Login

Launch <https://tda-go.intelligrants.com/IGXLogin>. Login with your username and password.

Locate the OCSAR document.

- Each outstanding OCSAR will be available in the My Tasks section of the Dashboard for each Grant Recipient user with an Authorized Official and Project Director role.
- The OCSAR can also be found by using the Search menu and selecting Organizational Compliance.



*Figure 1. Identify the Organizational Single Audit Compliance form*

The OCSAR must generally be completed by a member of the Grant Recipient organization, who is designated and authorized by resolution.

- The Authorized Official, Project Director, or Payment Processor may complete the OCSAR.
- The Grant Recipient may invite their certified public accountant firm to create a TDA-GO account and may be granted access to the document. See [How to Register New Users and Organizations](#).
- In TDA-GO, the OCSAR is a document associated with the Grant Recipient organization than a grant document for a specific grant agreement for which a third party administrator may have been procured. Administrative service providers do not have access or authorization to complete the OCSAR form on the Grant Recipient’s behalf.

## Complete OCSAR Threshold Questions

Using the Navigation Pane on the left side of the screen, select the page marked “Single Audit Compliance.” Answer questions in parts 1 and 2 of the Audit Certification Record to determine whether a full accounting of all expenditures is required by TDA for a given fiscal year. Note that TDA enters the FYE date for communities.

**OC-2021-Test Grantee Organization-00007**

**Single Audit Compliance**

For additional information on Single Audit reporting requirements for federal grant funds, please see Chapter 14 of the [TxCDBG Implementation Manual](#)

**Audit Certification Record**

Reporting Period (FY) Ending \*

Date Single Audit Compliance Document Due

1. Did the Grant Recipient meet or exceed the Single Audit expense threshold for this period? \*

Yes, the Grant Recipient has met or exceeded the federal expenditure threshold of \$750,000.

No, the Grant Recipient expended a total of \$500,000.01 to 749,999.99 in federal funds during the reporting period, which does not meet or exceed the federal expenditure threshold that would require a Single Audit or a Program Specific Audit to be performed this fiscal year.

No, the Grant Recipient expended less than or equal to \$500,000.00 in federal funds during the reporting period, which does not meet or exceed the federal expenditure threshold that would require a Single Audit or a Program Specific Audit to be performed this fiscal year.

2. Did the Grant Recipient expend other federal funds from non-TxCDBG federal agencies/programs this period? \*

Yes

No

Figure 2. Complete the Single Audit Compliance form

Based on the Grant Recipient’s responses, the form will require the following:

- No additional information – If the OCSAR does not require additional information or documentation, skip to the Submit OCSAR step.
- Summary of federal expenditures for the fiscal year – If federal grant expenditures during the fiscal year exceed \$500,000 but are less than \$750,000, provide data detailing non-CDBG federal awards and expenditures during the fiscal year. Include the following information for both TxCDBG grants and all other federal grants open during the fiscal year:
  - Federal grantor – For TxCDBG grants, enter **HUD**
  - Pass Through Grantor (if any) – For TxCDBG grants, enter **TDA**
  - Program Name – For TxCDBG grants, enter **Texas CDBG**
  - CFDA/ALN Number – For TxCDBG grants, enter **14.228**
  - Contract/Grant Number – Enter the number assigned by the funding agency to identify the specific grant award
  - Expenditures this period – Enter the amount of grant funds for which expenditures were incurred (if the Grant Recipient uses an accrual accounting method) or disbursed (if the Grant Recipient uses a cash accounting method) during the fiscal year

Federal Grantor	Pass Through Grantor (if any)	Program Name	CFDA Number	Contract/Grant Number	Expenditures this period
HUD	TDA	Texas CDBG	14.228		\$

Figure 3. Report other federal funds expended from non-TxCDBG federal agencies/programs

When the grant recipient reports expenditures that meet or exceed the 750K threshold, then the Assessment of Risk must be completed before submitting OCSAR. See below to follow the steps.

For additional information on Single Audit reporting requirements for federal grant funds, please see Chapter 14 of the TXCDBG Implementation Manual

### Audit Certification Record

Reporting Period (FY) Ending \*

Date Single Audit Compliance Document Due

1. Did the Grant Recipient meet or exceed the Single Audit expense threshold for this period? \*

Yes, the Grant Recipient has met or exceeded the federal expenditure threshold of \$750,000.

**Attention**  
All rows of the Assessment of Risk table must be completed.

Figure 4. Must complete the Assessment of Risk if grant expenditures are  $\geq$  \$750,000

## Single Audit Record

If the OCSAR threshold questions indicate a Single Audit is required, additional sections of the form will be made visible. The OCSAR will remain “In Process” until the Single Audit federal requirements are complete and satisfactorily reported in this section. Data with red asterisks are required fields. The “Confirmation of Active CPA License” section is for TDA use only.

### Single Audit Record

Date Single Audit uploaded to Federal Audit Clearinghouse \*

Name of CPA/Firm \*

Email address for CPA/Firm contact \*

License Expiration Date \*

Confirmation of Active CPA License (TDA staff only)  Drag Files Here

Figure 5. Complete the Single Audit Record section

## Complete Assessment of Risk

Once the Single Audit is complete and has been submitted to the Federal Audit Clearinghouse as required by federal regulations, complete the remaining sections of the OCSAR.

- Enter required information to document that the required Single Audit has been submitted to the Federal Audit Clearinghouse at <https://www.fac.gov>.
- Enter responses necessary for TDA to assess risks identified by the audit. Click the drop-down arrow to select a response to the questions.

The screenshot shows a web form titled "Single Audit Record". It includes fields for "Date Single Audit uploaded to Federal Audit Clearinghouse", "Name of CPA/Firm", and "License Expiration Date". Below these is the "Assessment of Risk" section, which is a table with two columns: "Report Section" and "Response". The table lists ten report sections, each with a corresponding drop-down menu for the response. At the bottom of the form, there is a field for "FAC confirmation email" with a "Select" button and a "Drag Files Here" area.

Report Section	Response
Opinion	
Schedule of Findings and Questioned Costs	
Management Discussion & Analysis	
Notes to Financial Statements	
Financial Statements - Deposits and Investments	
Financial Statements - Inter-fund Receivables or Payables	
Internal Control over Financial Reporting	
Compliance and Other Matters	
Opinion for Major Federal and State Program - CDBG	

Figure 6. Assessment of Risk table with drop-down responses

The screenshot shows a form with a field for "FAC acceptance email" and a "Schedule of Findings and Questioned Costs, if any" field. A callout box points to the "FAC acceptance email" field with the text: "Upload the **email or screenshot** single audit acceptance confirmation from". To the right, there is a file upload area with a "Select" button and a "Drag Files Here" area. A file named "FAC Acceptance.pdf" (53.27 KB) is shown as uploaded.

Figure 7. Upload FAC acceptance

SEE SAMPLE OF IMAGE BELOW FOR WHAT IS REQUIRED IN TDA-GO FAC- BOX TO UPLOAD. Click on View and upload the Single Audit Summary

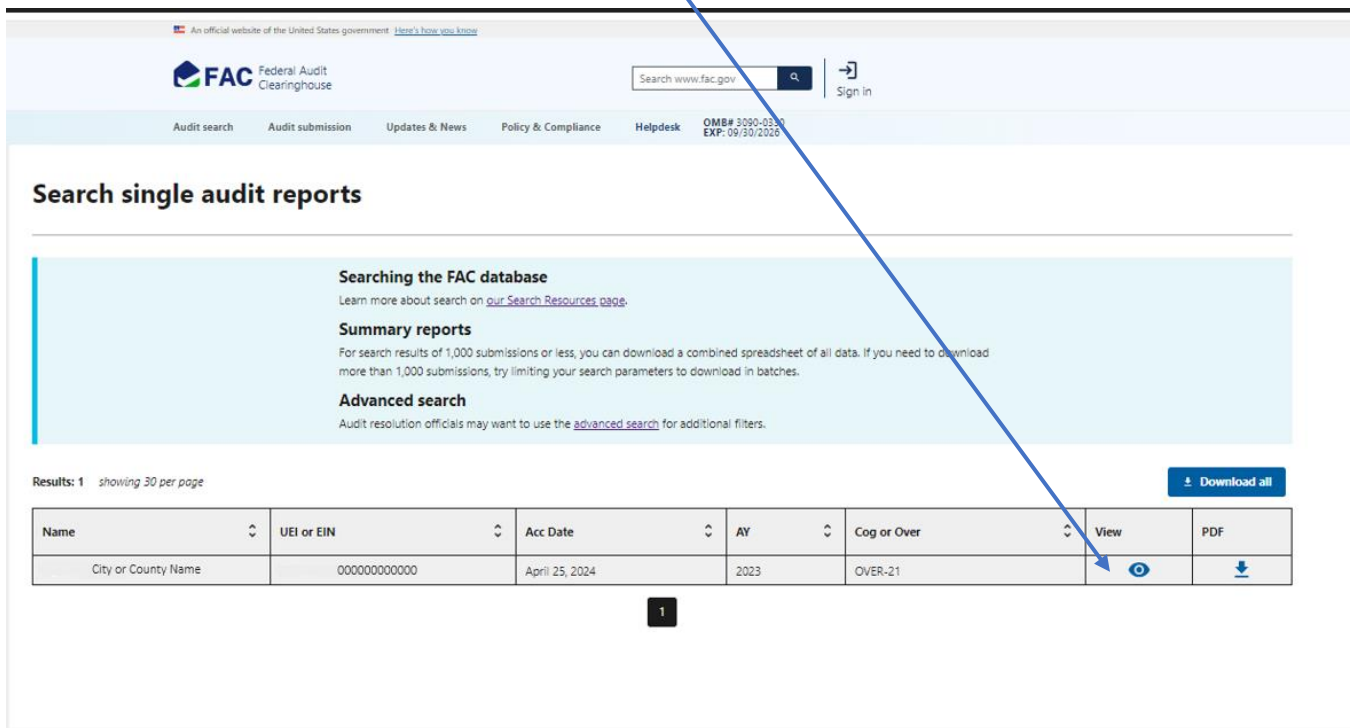


Figure 8. Search Single Audit Reports in the FAC website

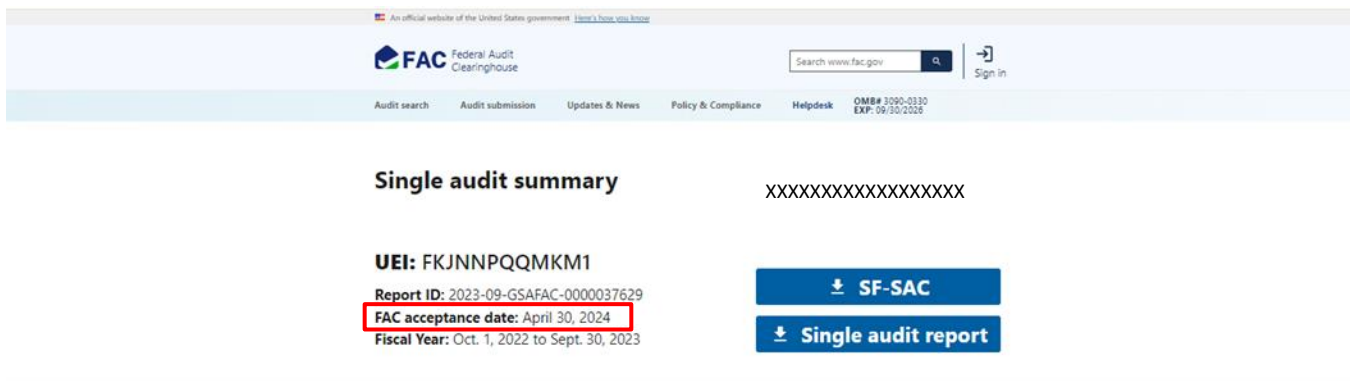
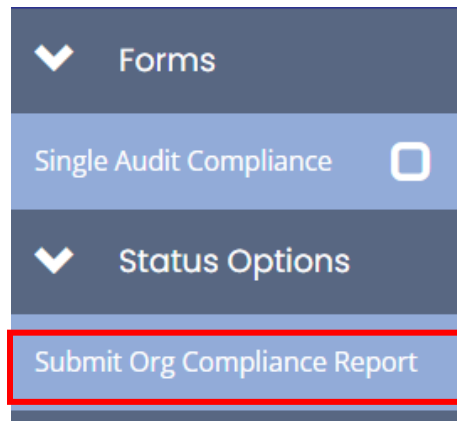


Figure 9. Sample FAC Screenshot of Single Audit Summary. Upload this screenshot.

## **Submit OCSAR**

By submitting the OCSAR, the preparer confirms its accuracy and completeness.

To submit the document, find the Status Options section of the navigation menu and select **Submit Org Compliance Report**.



*Figure 10. Select Submit Org Compliance Report*

**Alternative Compliance Examination Engagements (ACEE)**

Under the American Rescue Plan (ARP) Act of 2021, Congress appropriated \$350 billion for State and Local Fiscal Recovery Funds (SLFRF) to be distributed directly from the U.S. Department of the Treasury to eligible recipients. In their 2021 OMB Compliance Supplement, Part 8, Appendix VII, the Office of Management and Budget authorized an alternative to single audits or program specific audits for recipients of SLFRF who would otherwise not have to file an audit with the Federal Audit Clearinghouse.

Under its authority 2 C.F.R. § 200.102(a), OMB is authorizing the use of an alternative compliance examination engagement in accordance with the Government Accountability Office’s Government Auditing Standards in lieu of a full single audit or program-specific audit as required per 2 CFR 200, subpart F.

**ACEE Eligibility Criteria:**

SLFRF recipients that expend \$750,000 or more during the recipient’s fiscal year in Federal awards and which meet both criteria listed below have the option to follow the ACEE:

1. The recipient’s total SLFRF award received directly from Treasury or received (through states) as a non-entitlement unit of local government is at or below \$10 million; and
2. Other Federal award funds the recipient expended (not including their SLFRF award funds) are less than \$750,000 during the recipient’s fiscal year.

According to information posted on the [General Services Administration \(GSA\) Federal Audit Clearinghouse \(FAC\) website](#), the FAC is not currently accepting uploads of the ACEE. However, the U.S. Department of the Treasury has published the [Alternative Compliance Examination Engagement Report User Guide](#), which provides instructions for submitting the ACEE to the Treasury Department’s online portal. TxCDBG subrecipients who qualify for and have prepared an ACEE must submit an OCSAR by following same procedure for single audit reporting. However, please note that instructions contained in this guide may be updated should any new federal guidance become available.

- In lieu of the screenshot of the accepted single audit report from the FAC, TDA will accept a screenshot confirming that the ACEE was successfully submitted through the Treasury Department portal.
- In addition, the reporting organization will select the “n/a – ACEE” dropdown option in the Assessment of Risk table where appropriate.

**Assessment of Risk**

Report Section	Response
Opinion*	<input type="text"/>
Schedule of Findings and Questioned Costs*	<input type="text"/>
Repeat Findings*	<input type="text"/>
Management Discussion & Analysis*	n/a - ACEE
Notes to Financial Statements*	n/a - ACEE
Financial Statements - Deposits and Investments*	n/a - ACEE
Financial Statements - Inter-fund Receivables or Payables*	n/a - ACEE
Internal Control over Financial Reporting*	n/a - ACEE
Compliance and Other Matters*	n/a - ACEE
Opinion for Major Federal and State Program - CDBG*	<input type="text"/>

*Figure 11. Assessment of Risk Table for ACEE Reporting*