

Chapter 14

Audit Requirements



TEXAS DEPARTMENT OF AGRICULTURE
COMMISSIONER SID MILLER





Single Audit Act

- ❑ Single Audit Act passed in 1984
- ❑ Single Audit Amendments Act passed in 1996
 - Requires annual financial audits from recipients of federal assistance.
 - Replaced multiple audits for federal assistance programs into a Single Audit.
 - Regulations at 2 CFR Part 200 Subpart F
 - Applies to recipients of federal grants





Single Audit Program Policy

Chapter 14 of Implementation Manual

- Organizational Compliance Single Audit form (New)
- OCSAR Submission Procedures
- Delinquent or Incomplete Filing





Organization Single Audit Compliance (OCSAR)



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- **OCSAR Required for all open Grant Agreements beginning with 2022 awards**
- Open – Period begins with FY during grant agreement start until TDA receives Project Completion Report.
- Must be submitted within 9 months from Grant Recipient's fiscal year end date.
- May be submitted as early as the day after fiscal year end date.





Organization Single Audit Compliance (OCSAR)



FYE Reported in TDA-GO

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Organization Information

▼ Test Grantee Organization

Organization Information

Organization Members

Organization Details

Organization Details - CDBG Forms

Organization Information

Instructions:

- From this page, you can edit the organization's General Information, Contact Information, and Business Address.
- To view current organization members or add a new organization member, click the option for "Organization Members" in the left side navigation.
- To edit a organization's currently designated category, click the option for "Organization Categories" in the left side navigation.

Information

General Information

Name
Test Grantee Organization

EIN/TIN
12-3456789

DUNS #
12-345-6789

Contact Information

Primary Phone
(555) 555-5555

Fax

Additional Information

DBA
City of Sample

Fiscal Year Begin (MM/DD)
05/01

Fiscal Year End (MM/DD)
05/31

Website

Identifier
TGO

SAM Number

Email
mock@mock.com

Website

Business Address

Address
950 FM 2

Address 2

City
Buda

Zip Code (+)
78610





Organization Single Audit Compliance (OCSAR)



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Change to FYE in TDA-GO

Home Searches ▾

Organization Information

▼ Test Grantee Organization

Organization Information

Organization Members

Organization Details

Organization Details - CDBG Forms

Organization Details

Last Saved 6/13/2022 10:07 AM Mary Sue ▾ Print | Save

Organization Details

W-9 (About Form W-9, (irs.gov))

Texas Payee Identification Number application (Application for TIN)

Note: direct deposit bank account information will be requested separately for each grant

Upload Description	Document Upload	Effective Date
<input type="text"/>	<input type="button" value="Select"/> <input type="text" value="Drag Files Here"/>	<input type="text" value=""/> <input type="button" value="+"/> <input type="button" value="📅"/>

--Everything underneath this line is for TDA Use Only--

TDA Documentation	Document Upload	Effective Date
<input type="text"/>	<input type="button" value="Select"/> <input type="text" value="Drag Files Here"/>	<input type="text" value=""/> <input type="button" value="+"/> <input type="button" value="📅"/>





Continuation -OCSAR - ROLES



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- **OCSAR Required for all open Grant Agreements beginning with 2022 awards**
- The OCSAR must be completed by the Grant Recipient's certifying officer, designee, or CPA firm.





Single Audit Compliance



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OC-2021-Test Grantee Organization-00007

Forms

Organizational Compliance Selection

Single Audit Compliance

Status Options

Organizational Compliance Submitted

Tools

Landing Page

Add/Edit People

Status History

Attachment Repository

Modification Summary

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 3. Continue completing the Single Audit Compliance form

Single Audit threshold \$750, 000.00





Federal Grant Expenditures



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

Figure 4. Continue completing the Single Audit Compliance form





Single Audit Record



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Single Audit Record

Date Single Audit uploaded to Federal Audit Clearinghouse *

Name of CPA/Firm *
0 of 100

License Expiration Date *

Assessment of Risk

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

FAC confirmation email *Drag Files Here*

Figure 5. Continue completing the Single Audit Compliance form





Single Audit Record



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FAC Federal Audit Clearinghouse [Sign in](#)

[Audit search](#) [Audit submission](#) [Updates & News](#) [Policy & Compliance](#) [Helpdesk](#) **OMB# 3090-0330**
EXP: 09/30/2026

Search single audit reports

Searching the FAC database
Learn more about search on our [Search Resources](#) page.

Summary reports
For search results of 1,000 submissions or less, you can download a combined spreadsheet of all data. If you need to download more than 1,000 submissions, try limiting your search parameters to download in batches.

Advanced search
Audit resolution officials may want to use the [advanced search](#) for additional filters.

Results: 1 showing 30 per page [Download all](#)

Name	UEI or EIN	Acc Date	AY	Cog or Over	View	PDF
City or County Name	000000000000	April 25, 2024	2023	OVER-21		

1

An official website of the United States government [Here's how you know](#)

FAC Federal Audit Clearinghouse [Sign in](#)

[Audit search](#) [Audit submission](#) [Updates & News](#) [Policy & Compliance](#) [Helpdesk](#) **OMB# 3090-0330**
EXP: 09/30/2026

Single audit summary

UEI: FKJNNPQQMKM1

Report ID: 2023-09-GSAFAC-0000037629

FAC acceptance date: April 30, 2024

Fiscal Year: Oct. 1, 2022 to Sept. 30, 2023

SF-SAC

Single audit report





Submission of OCSAR



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To submit the document, find the Status Options section of the navigation menu and select **Organizational Compliance Submitted**.



Figure 6. Select Organizational Compliance Submitted





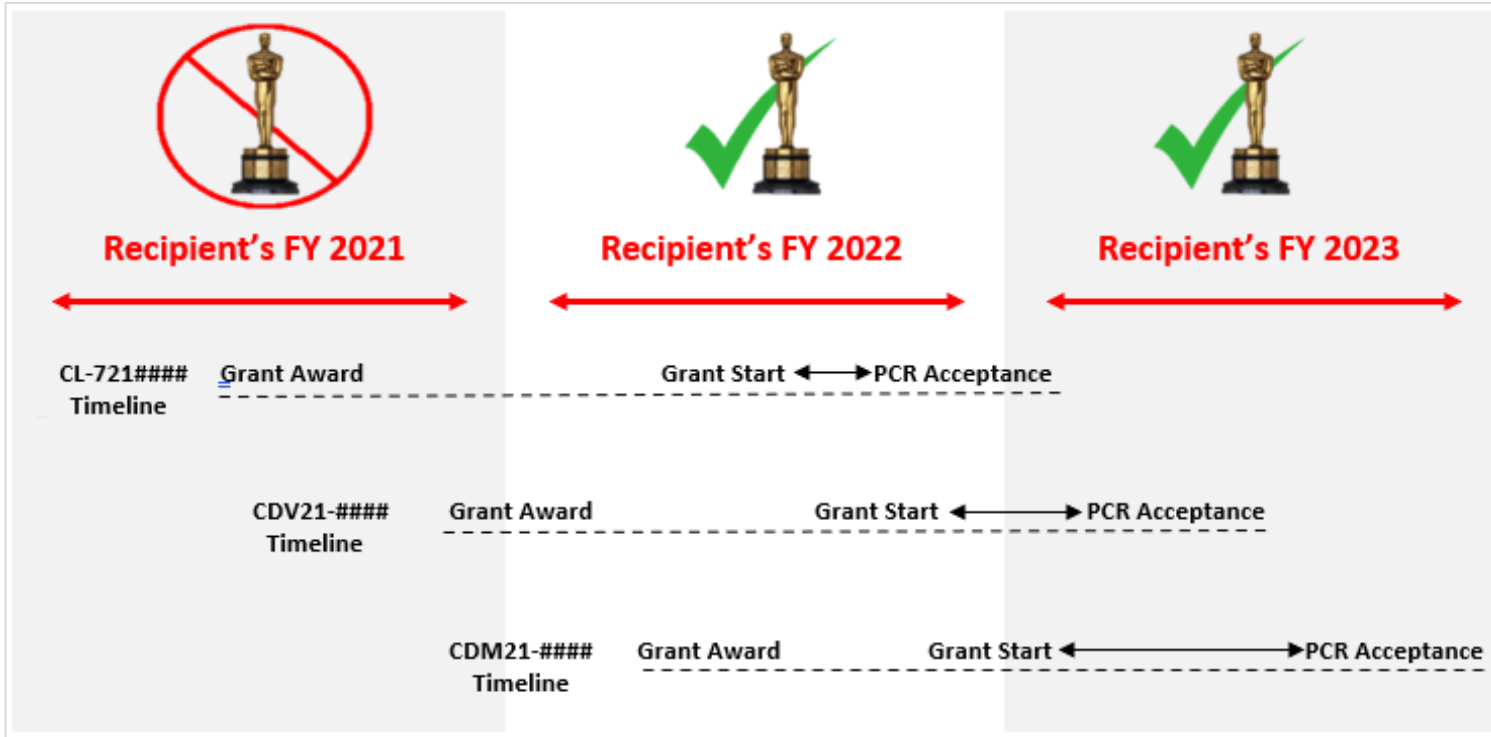
Delinquent or Incomplete Filing

- Non receipt or incomplete of SA reports **may** result in:
 - ✓ A hold on contract amendment requests
 - ✓ Suspended funding on all open contracts
 - ✓ Ineligibility to apply for TxCDBG assistance
 - ✓ Place a hold on any newly awarded contracts





Timeline for Reporting





Helpful Links



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- The SA Report must be submitted to the Federal Audit Clearing House (FAC).
- Go to <https://harvester.census.gov/facweb/>, for instructions on filing the SA report.
- The Texas State Board of Public Accountancy - <https://www.tsbpa.texas.gov/>

For further assistance:

Rosalinda.Hamilton@TexasAgriculture.gov

