



TEXAS DEPARTMENT OF AGRICULTURE
COMMISSIONER SID MILLER

**Texas Community Development Block Grant Program
Organizational Compliance Single Audit Report (OCSAR)**



The Single Audit Act of 1984

Increased Accountability and Oversight

- Standardizes audit process
- Emphasis on internal control
- Comprehensive entity-wide audits

Reduced Audit Burden and Improved Efficiency

- Consolidated audit efforts by optimizing the use of audit resources

Promotes Sound Financial Management

- Fair presentation of financial position



Law, Regulations, and Procedures

- Implementing Regulations: 2 CFR Part 200 Subpart F
- TxCDBG Procedures: Implementation Manual Chapter 14



Single Audit Thresholds

The threshold has increased over the years:

- 1996 - \$300,000
- 2003 - \$500,000
- 2013 - \$750,000
- 2024 - \$1,000,000



Current Threshold

Is effective for fiscal years beginning on or after October 1, 2024.

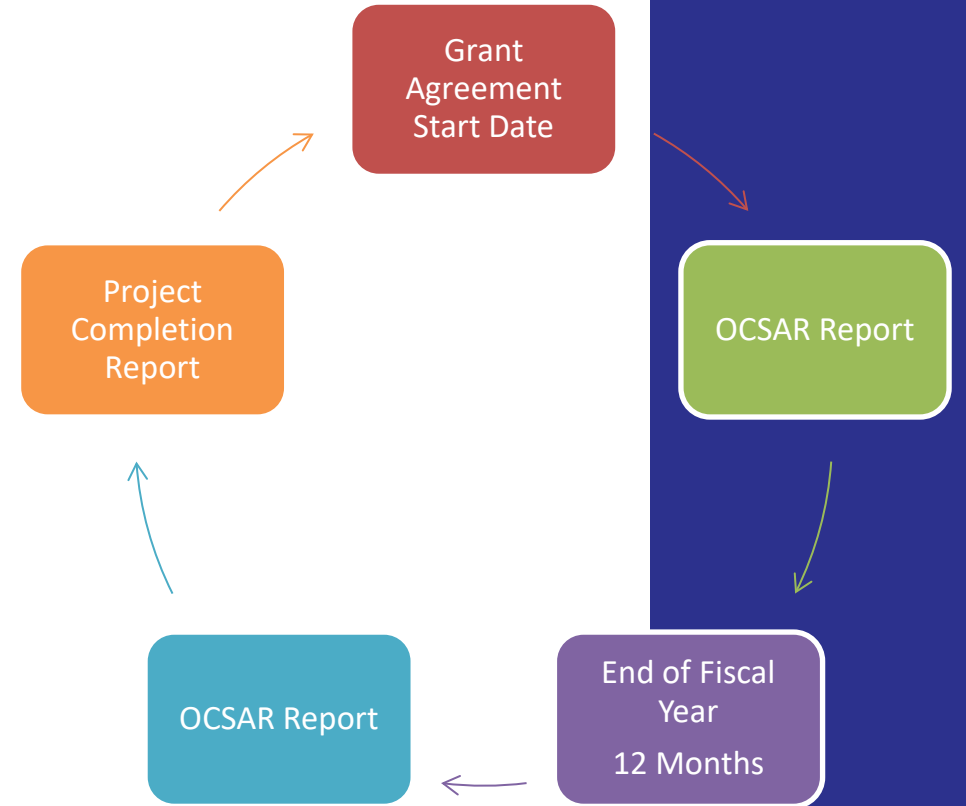
Fiscal Year Begin Date	Fiscal Year End Date	Single Audit Due Date	Single Audit Threshold
October 1, 2023	September 30, 2024	June 30, 2025	\$750,000
January 1, 2024	December 31, 2024	September 30, 2025	\$750,000
April 1, 2024	March 31, 2025	December 31, 2025	\$750,000
July 1, 2024	June 30, 2025	March 31, 2026	\$750,000
October 1, 2024	September 30, 2025	June 30, 2026	\$1,000,000
January 1, 2025	December 31, 2025	September 30, 2026	\$1,000,000



TxCDBG and the OCSAR Report

Organizational Compliance Report Single Audit (OCSAR)

- Grant Recipients with any TxCDBG grant open
- “Open” means at least one day after the Grant Agreement start date, and before the Project Completion Report.





Who is responsible for submitting the OCSAR?

The City Authorized Official (AO) is required to designate an individual within the organization to carry out this task.

Reminder! Keep your TDA-GO account active.

To submit a support ticket, visit the TxCDBG website and scroll down to “Submit A TDA-GO support ticket”.

[Submit a TDA-GO support ticket.](#)



How to Complete the OCSAR in TDA-GO

The outstanding OCSAR will be available in the **My Tasks** for each Grant Recipient.

- Completed by authorized official

Organizational Compliance 2025 (\$1,000,000) (OC 1M - 2025)

The screenshot shows the TDA-GO dashboard. At the top, there are navigation links for 'Home' and 'Searches'. The main heading is 'Dashboard'. Below this, there is a 'My Tasks' section with a button labeled 'Initiate Related Document'. Underneath, there is a sub-section 'My Tasks' with a dropdown arrow and a refresh icon. A table lists the tasks:

Name	Document Type	Organization	Status	Status Date	Due Date
OC-2021-Test Grantee Organization-00006	Organizational Compliance	Test Grantee Organization	Organizational Compliance In Process	11/15/2021 9:21:19 AM	

Identify the Organizational Single Audit Compliance form



How to Complete the OCSAR in TDA-GO

Home Administration **Searches** Reports

Organization **Compliance**

Document Search

Document Name

Document Type

Organization

- Recent Documents
- Applications/Grants
- Payments
- Performance Reports
- Materials and Services Reports
- Monitoring Form
- Organizational Compliance**

Year

Status

Person



Audit Certification Record

Option 1 – For expenditures less than or equal to \$500,000

OC IM-2025

Single Audit Compliance

New Note | Print | Save

▼ Forms

Organizational Compliance Selection

Single Audit Compliance - \$1,000,000

▼ Status Options

Organizational Compliance Cancelled

▼ Tools

Landing Page

Add/Edit People

Status History

Attachment Repository

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

Audit Certification Record

Reporting Period (FY) Ending * 09/30/2025

Date Single Audit Compliance Document Due 06/30/2026

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 \$1,000,000.

No, the Grant Recipient expended a total of \$500,000.01 to 999,999.99 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.

Attention

⊘ [Did the Grant Recipient meet or exceed Single Audit expense threshold is required.](#)



Audit Certification Record

Option 2 – For expenditures less than or equal to \$500,000.01 to \$999,999.99

OC IM-2025- [REDACTED]

Date Single Audit Compliance Document Due 06/30/2026

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 \$1,000,000.

No, the Grant Recipient expended a total of \$500,000.01 to 999,999.99 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.

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

Yes

No

Describe other federal funds expended from non-TxCDBG federal agencies/programs this period:

Federal Grantor	Pass Through Grantor (if any)	Program Name	CDFA/ALN Number	Contract/Grant Number	Expenditures this period
					\$ []



Audit Certification Record

Option 3 – For expenditures of \$1,000,000

OC IM-2025- [REDACTED]

Forms

Organizational Compliance Selection

Single Audit Compliance - \$1,000,000

Status Options

Organizational Compliance Cancelled

Tools

Landing Page

Add/Edit People

Status History

Attachment Repository

Modification Summary

Document Validation

Notes

Print Document

Document Messages

Related Documents

Initiate Related Doc

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 * 09/30/2025

Date Single Audit Compliance Document Due 06/30/2026

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 \$1,000,000.
- No, the Grant Recipient expended a total of \$500,000.01 to 999,999.99 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.

You have indicated that a single audit is required. Do not submit this form until the audit is complete and submitted to the Federal Audit Clearinghouse, and the Single Audit Record and Assessment of Risk sections below has been completed.

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)

MM/DD/YYYY

0 of 100

MM/DD/YYYY

Browse Drag Files Here



Audit Certification Record

OC 1M-2025- [REDACTED]

Forms

Organizational Compliance Selection

Single Audit Compliance - \$1,000,000

Status Options

Organizational Compliance Cancelled

Tools

Landing Page

Add/Edit People

Status History

Attachment Repository

Modification Summary

Document Validation

Notes

Print Document

Document Messages

Related Documents

Initiate Related Doc

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*	<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 acceptance date Single Audit Summary / screenshot (must include acceptance date)



Drag Files Here

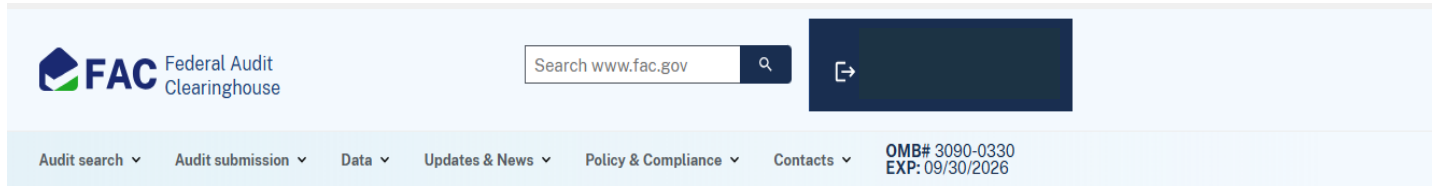
Schedule of Findings and Questioned Costs, if any

Drag Files Here



Federal Audit Clearinghouse (FAC) – Single Audit Search

Click on the eye  icon to view the Single Audit summary page.



FAC Federal Audit Clearinghouse



Search www.fac.gov

Audit search ▾ Audit submission ▾ Data ▾ Updates & News ▾ Policy & Compliance ▾ Contacts ▾ OMB# 3090-0330 EXP: 09/30/2026

Audit Submissions Basic Search

[Basic Search](#) is updated in real time and can be used to confirm that an audit submission has been accepted. [Advanced Search](#) is updated once daily at 12am EST and includes additional filters to support our Federal partners.

Learn how Basic and Advanced search filters work on our [Search resources page](#).

Name	UEI or EIN	Acc Date	AY	Cog or Over	View	PDF
City or County Name	000000000	April 25,2025	2023	Over-21		



FAC Federal Audit Clearinghouse

Search www.fac.gov

Audit search ▾ Audit submission ▾ Data ▾ Updates & News ▾ Policy & Compliance ▾ Contacts ▾ OMB# 3090-0330 EXP: 09/30/2026

Sign out jeanette.chardon@te...

Single audit summary

City of Eden
UEI: NXBPJ7Y83JW5

Report ID: 2023-07-GSAFAC-0000053855
 FAC acceptance date: Sept. 13, 2024
 Fiscal Year: Aug. 1, 2022 to July 31, 2023

 SF-SAC

 Single audit report

Federal Audit Clearinghouse at <https://www.fac.gov>.



Evidence of FAC Acceptance

FAC acceptance date Single Audit Summary / screenshot

(must include acceptance date)

Schedule of Findings and Questioned Costs, if any

The image shows a file upload interface with two identical sections. Each section contains a dark blue 'Browse' button on the left and the text 'Drag Files Here' on the right. In the second section, a file named 'FAC Acceptance.pdf' with a size of 53.27 KB is shown, highlighted with a yellow background.

Screenshot **MUST** show the date acceptance.

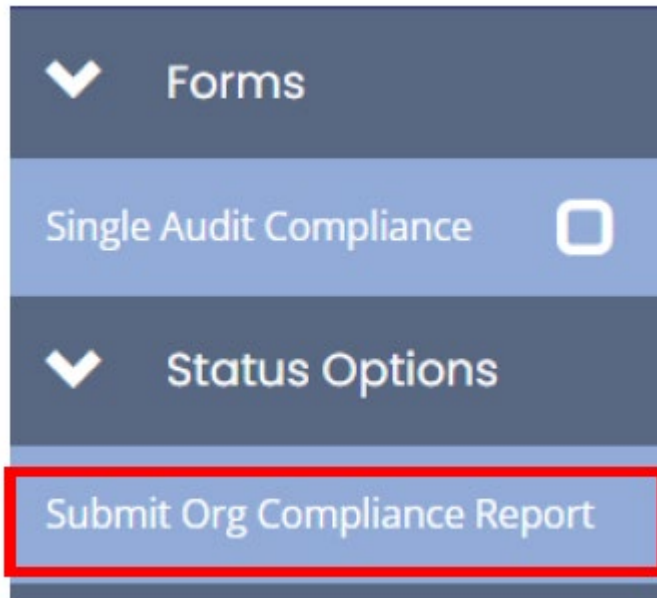
Sample of screenshot to be uploaded in TDA-GO

The screenshot shows the FAC Federal Audit Clearinghouse website. The header includes the FAC logo, a search bar, and a user profile for 'jeanette.chardon@te...'. The main content area displays a 'Single audit summary' for the 'City of Eden' with UEI: NXBPJ7Y83JW5. The report ID is 2023-07-GSAFAC-0000053855. The 'FAC acceptance date: Sept 18, 2024' and 'Fiscal Year: Aug. 1, 2022 to July 31, 2023' are highlighted with a red box. Two buttons are visible: 'SF-SAC' and 'Single audit report'.



Submitting the OSCAR

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



.....to Click the SAVE button



Did you conduct a Single Audit correctly?



1. Consider the Audit Threshold in TDAGO.
2. Procure an Auditor
3. Review Financial Documents
4. Prepare Opinion and Findings
5. Submit Single Audit to the Federal Clearinghouse
6. Submit the OCSAR in TDAGO
7. Retain Audit Work Papers

Questions/Comments



TEXAS DEPARTMENT OF AGRICULTURE
COMMISSIONER SID MILLER