# Single Audit



United States Department of Agriculture
Food and Nutrition Service

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HAWAII CHILD NUTRITION PROGRAMS 2016

# WHO IS REQUIRED TO HAVE A SINGLE AUDIT?

In accordance with federal requirements, a non-Federal entity (organization) that expends $750,000 or more in Federal funds from all sources, including USDA's child nutrition programs, during its fiscal year must have a Single Audit or a Program-specific Audit of such Federal funds conducted in accordance with the Federal Office of Management and Budget (OMB) 2 CFR 200 Super Circular. OMB 2 CFR 200 Super Circular further requires that the final audit must be completed and both the reporting package and the data collection form must be submitted to the Federal Audit Clearinghouse (FAC) within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period. If the due date falls on a Saturday, Sunday, or Federal holiday, the reporting package is due the next business day. Unless restricted by Federal statutes or regulations, the auditee must make copies available for public inspection.

# HCNP SYSTEMS – Where do I find it?

Select Program Year >>> 2017

Select Applications Tab

Scroll down the application and complete items (62) through (66)

**Single Audit Compliance**

| 2 CFR 200 SUPER CIRCULAR |
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(62) The Sponsor organization's Fiscal Year **Begins:** [July ▾]  (63) **Ends:** [June ▾]

(64) ○ Yes  ○ No    The Sponsor expended (or expects to expend) **$750,000** or more in Federal awards from all sources during the fiscal year cited above.

If the answer to the above question was *"Yes,"* please complete the question below:

(65) ○ Yes  ○ No    The Sponsor's single audit for the fiscal year cited above has been completed.

○ A copy of the audit report (reporting package and data collection form) for the fiscal year cited above has been submitted to the Federal Audit Clearinghouse (FAC).
Date Submitted: [_____]  (mm/dd/yyyy)
The audit report is available at this link (specify the URL):
[_____]

○ A copy of the audit report for the fiscal year cited will be submitted to the Federal Audit Clearinghouse (FAC) no later than [_____]  (mm/dd/yyyy).

If the answer to the above question was *"No,"* please complete the question below:

(66) ○ Yes  ○ No    It is anticipated that the Single Audit will be completed and the Audit Report submitted to the Federal Audit Clearinghouse (FAC) no later than [_____]  (mm/dd/yyyy).

# IMPORTANT DATES & INFORMATION p.1

- When is your fiscal year closing date?

- When does your Single Audit need to be completed? **Within 9 months of the end of the organization's fiscal year.**

# IMPORTANT DATES & INFORMATION p.2

When does a copy of your Audit need to be submitted to HCNP? **A hard copy is no longer required . Your organization must submit the final audit to the Federal Audit Clearinghouse (FAC) nine months after the end of the audit period or 30 calendar days after the receipt of the auditor's report, whichever is earlier.**

Do I need to do anything else? **Register with the Federal Audit Clearinghouse and enter the required information as soon as you receive the Audit Report @**

*https://harvester.census.gov/facweb/Default.aspx*