**Revised March 2022[[1]](#endnote-1)**

**[ENTITY NAME]**

**[COUNTY NAME] COUNTY**

**SCHEDULE OF FINDINGS [AND QUESTIONED COSTS]**

**2 CFR § 200.515[[2]](#endnote-2)**

**[FYE DATE][[3]](#endnote-3)**

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| **1. SUMMARY OF AUDITOR’S RESULTS[[4]](#endnote-4)** |
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| --- | --- | --- |
| ***(d)(1)(i)*** | **Type of Financial Statement Opinion** | **[[5]](#endnote-5)** |
| ***(d)(1)(ii)*** | **Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?** | **[[6]](#endnote-6)** |
| ***(d)(1)(ii)*** | **Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?** | **6** |
| ***(d)(1)(iii)*** | **Was there any reported material noncompliance at the financial statement level (GAGAS)?** | **6** |
| ***(d)(1)(iv)*** | **Were there any material weaknesses in internal control reported for major federal programs?** | **6** |
| ***(d)(1)(iv)*** | **Were there any significant deficiencies in internal control reported for major federal programs?** | **6** |
| ***(d)(1)(v)*** | **Type of Major Programs’ Compliance Opinion** | **[[7]](#endnote-7)** |
| ***(d)(1)(vi)*** | **Are there any reportable findings under 2 CFR § 200.516(a)?** | **[[8]](#endnote-8)**  |
| ***(d)(1)(vii)*** | **Major Programs (list):** | [[9]](#endnote-9) |
| ***(d)(1)(viii)*** | **Dollar Threshold: Type A\B Programs** | Type A: > $ 750,000**[[10]](#endnote-10)**Type B: all others  |
| ***(d)(1)(ix)*** | **Low Risk Auditee under 2 CFR § 200.520?** | **6** |

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| **2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS****REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS****[[11]](#endnote-11)** |
|  |

**FINDING NUMBER 20XX-001**

**Noncompliance** << example**[[12]](#endnote-12)**

**[INSERT DESCRIPTION HERE.]**

**Officials’ Response****[[13]](#endnote-13)**

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| --- |
| **3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS****11,****[[14]](#endnote-14), [[15]](#endnote-15)** |
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**1. Title of Finding**[[16]](#endnote-16)

**Finding Number: [20XX-XXX]**

**Assistance Listing Number and Title[[17]](#endnote-17): [AL # XX.XXX Title of Award]**

**Federal Award Identification Number / Year: [XXXX / 20XX]**

**Federal Agency: [XXXX Agency]**

**Compliance Requirement:**[[18]](#endnote-18) **[XXXX Requirement]**

**Pass-Through Entity: [XXXXX]**

**Repeat Finding from Prior Audit?[[19]](#endnote-19) [Yes] / [No]**

**Prior Audit Finding Number:[[20]](#endnote-20) [20XX-1-XXX]**

**Questioned Cost**  <<example**[[21]](#endnote-21)**

**[INSERT DESCRIPTION HERE.]**

**Officials’ Response13**

1. Updated for AICPA *Single Audit* *Guide* and Uniform Guidance updates. Changes are not marked. [↑](#endnote-ref-1)
2. If there were no questioned costs, retitle this to “Schedule of Findings”. If this was not a Single Audit, delete the second line (“2 CFR Section 200.515”) from the title. [↑](#endnote-ref-2)
3. Include both years under audit if this is a 2 year audit. (i.e. December 31, 20XX and 20XX-1) [↑](#endnote-ref-3)
4. Delete entire *Summary of Auditor’s Results* if this was not a Single Audit. [↑](#endnote-ref-4)
5. Appropriate responses are “Unmodified”, “Qualified” (which would include scope restrictions), “Adverse”, or “Disclaimer”. Also, there could be multiple responses to this for various opinion units’ opinions. Similarly, where we issue a “dual opinion,” an appropriate response for the financial statement opinion is “Adverse under GAAP, unmodified under the regulatory basis”. [↑](#endnote-ref-5)
6. Appropriate responses are “Yes” or “No”. [↑](#endnote-ref-6)
7. If the opinions differ among major programs, list the opinion for each program. For example, “Unmodified for all major programs except for [name of program X], which we qualified and [name of program Z], which we disclaimed.” [↑](#endnote-ref-7)
8. Appropriate response is “Yes” or “No”. Answer “Yes” if this Schedule reports any findings in Section 3. [↑](#endnote-ref-8)
9. List each individual major program; however, in the case of a cluster of programs only the cluster name as shown on the Schedule of Expenditures of Federal Awards is required. [↑](#endnote-ref-9)
10. The Type A threshold can never be less than $750,000. [↑](#endnote-ref-10)
11. Audit findings that relate to both the financial statements and the federal awards must be reported in both sections of the schedule. However, the reporting in one section of the schedule may be in summary form, with a reference to a detailed reporting in the other section of the schedule. For example, a material weakness in internal control that affects the auditee as a whole, including its federal awards, would usually be reported in detail in the section of the schedule of findings and questioned costs that is related to the financial statements, with a summary identification and reference given in the section related to federal awards. Conversely, a finding of noncompliance with a federal program law that also is material to the financial statements would be reported in detail in the federal awards section of the schedule, with a summary identification and reference given in the financial statement section.

As an example, we might have the detailed finding in Section 3 and the summary finding in Section 2. We should end our description of a GAGAS finding as follows: “See Federal Finding 20XX-XXX in Section 3 below. *Government Auditing Standards* also requires us to report this finding in this section of this Schedule.” In the detailed finding in Section 3, we would include a cross-reference to the finding in Section 2. Classification of the finding as a material noncompliance and / or a control deficiency (material weakness / significant deficiency) in each section should independently be evaluated.

See 2 CFR 200.515(d)(3)(ii) for further information and the AICPA *Single Audit* *Guide* 13.35(c)(ii). [↑](#endnote-ref-11)
12. Be sure to label findings appropriately.  Some noncompliance findings ***may*** also require reporting as a significant deficiency or material weakness (See the GAGAS Report letter shell for additional guidance).  For example, if we also classify a budgetary failure as a significant deficiency, the schedule of findings would title the finding as **Noncompliance and Significant Deficiency**. [↑](#endnote-ref-12)
13. If the client chooses not to respond, insert “We did not receive a response from Officials to this finding,” as the *Officials’ Response*.

If there are multiple findings and they do not respond to any of them, we can insert “We did not receive a response from Officials to the findings reported above” at the conclusion of the list of findings instead of at the end of each finding, and omit the *Officials’ Response* caption from each finding.

If Officials include responses in the auditee’s Single Audit corrective action plan instead of the SOF, insert “See Corrective Action Plan” and modify the language in the Single Audit letter in accordance with the guidance in the Single Audit Report Shell. [↑](#endnote-ref-13)
14. Delete entire *Findings and Questioned Costs for Federal Awards* if this was not a Single Audit. [↑](#endnote-ref-14)
15. Audit findings (e.g., internal control findings, compliance findings, questioned costs, or fraud) that relate to the same issue must be presented as 1 audit finding. Where practical, audit findings *should* be organized by Federal agency or pass-through entity. (2 CFR 200.515(d)(3)(i)) [↑](#endnote-ref-15)
16. 2 CFR 200.516(b)(1) requires audit findings to include the following specific information to ensure sufficient detail and clarity: Federal program and specific Federal award identification including the Assistance Listing title and number, Federal award identification number and year, name of Federal agency, and name of the applicable pass-through entity. When information, such as the Assistance Listing title and number or Federal award identification number, is not available, the auditor must provide the best information available to describe the Federal award. [↑](#endnote-ref-16)
17. On June 18, 2020, OMB issued Memo 20-26 which states all recipients and subrecipients must separately identify the COVID-19 Emergency Acts expenditures on the SEFA and any audit report findings. A COVID-19 identifier should be used before the Program/Cluster Name for any new or existing programs that include COVID-19 funding. For example:

**AL Number and Title: AL #84.425 COVID-19 – Education Stabilization Fund** [↑](#endnote-ref-17)
18. The inclusion of the Compliance Requirement is not required by the Uniform Guidance, however, it is required for AOS audits. [↑](#endnote-ref-18)
19. Appropriate response is “Yes” or “No”. [↑](#endnote-ref-19)
20. This line may be deleted if the Finding is NOT a repeat finding from prior audit. [↑](#endnote-ref-20)
21. Be sure to label findings appropriately.  Some noncompliance findings ***may*** also require reporting as a significant deficiency or material weakness.  For example, if the client fails to comply with one of the 12 compliance requirements, it may also be classified as a significant deficiency, the schedule of findings would title the finding as **Noncompliance and Significant Deficiency**. [↑](#endnote-ref-21)