



U.S. Department
of Transportation
**Federal Transit
Administration**

REGION VIII
Colorado, Montana,
North Dakota,
South Dakota,
Utah and Wyoming

12300 West Dakota Avenue
Suite 310
Lakewood, Colorado 80228
720-963-3300 (voice)
720-963-3333 (fax)

REGION 8 BULLETIN NO: 2015-10

Subject: Single Audit Act (A-133) Reporting Requirements

Date: May 7, 2015

Dear Grantees:

This is a reminder of the reporting requirements related to the Single Audit Act (A-133) Reporting applicable to Federal Transit Administration (FTA) recipients.

On December 26, 2013, the Office of Management and Budget (OMB) released the *Uniform Guidance: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). The Uniform Guidance consolidates eight existing grant-related circulars, including OMB Circular A-133, into one set of uniform regulations located in part 200 of Title 2 of the Code of Federal Regulations. The Uniform Guidance applies to the administration of all federal grants and cooperative agreements made on or after December 26, 2014. Audits of fiscal years beginning before December 26, 2014 should continue to follow the requirements of OMB Circular A-133. Audits of fiscal years beginning on or after December 26, 2014 should follow the requirements of 2 Code of Federal Regulations (CFR) 200 Subpart F (*Audit Requirements*). The Uniform Guidance contains several changes to the audit requirements. A non-exhaustive summary of significant policy changes to the audit requirements is attached hereto for your convenience. **This bulletin assumes that all Region 8 grantees' 2014 fiscal year began before December 26, 2014.**

A grantee expending \$500,000¹ or more in Federal funds from all sources in any fiscal year must have a single audit conducted for that fiscal year, except when that grantee is eligible to, and elects to, have a program-specific audit instead. As an exception to the general requirement provided, any state, local government, or Indian tribe that is required by constitution or statute, in effect on January 1, 1987, to undergo its audits less frequently than annually, may undergo its audits biennially.

All audits must comply with, and be performed in accordance with, OMB Circular A-133. This audit is required to be submitted to the FTA Regional Office within the earlier of **30 days** after receipt of the Single Audit Report (SAR) or within **nine (9) months** of the end of your (the agency's) fiscal year.

¹ The dollar amount is not project specific. The dollar amount includes funds from all Federal agencies as well as Federal funds passed through to your agency by the State.

Required Information: (Electronic submission preferred)

Depending on the results of your annual independent single audit, the following information must be submitted to FTA.

1. If your audit contains FTA program findings or other U.S. DOT program findings:
 - Copy of the entire audit report.
 - Single Audit Collection (SAC) Form.
2. If your audit contains no FTA program findings or other U.S. DOT program findings:
 - Single Audit Collection (SAC) Form.
3. If your agency did not meet the \$500,000 threshold in total Federal Funds:
 - Email stating this must be sent to the FTA Regional Office.

Please send the required emails, reports and/or forms to:

Ms. Cheryl Schlis
Administrative Officer
FEDERAL TRANSIT ADMINISTRATION
12300 West Dakota Avenue, Suite 310
Lakewood, CO 80228-2583
Email: Cheryl.Schlis@dot.gov
Phone: 720-963-3349
Fax: 720-963-3333

Further, FTA requests that the single audit point of contact for your agency (name, title, fax and phone numbers, and email address) be included with all correspondence, including emails.

If you need additional assistance, please feel free to contact Ms. Donna Douville, Team Leader, Program Management and Oversight, at 720-963-3332, Donna.Douville@dot.gov or Ms. Cheryl (CJ) Schlis, Administrative Officer at 720-963-3349, Cheryl.Schlis@dot.gov directly.

Sincerely,

**LINDA M
GEHRKE**
Digitally signed by LINDA M
GEHRKE
DN: c=US, o=U.S. Government,
ou=DOT FHWA Lakewood CO,
ou=FTA FHWA Lakewood CO,
cn=LINDA M GEHRKE
Date: 2015.05.07 08:44:43
+06'00'

Linda M. Gehrke
Regional Administrator

Attachment (1)

Significant Policy Changes to Audit Requirements

Contained in the Uniform Guidance

The Uniform Guidance contains significant changes to the audit requirements. Grantees should become familiar with the new audit requirements in anticipation of the 2015 fiscal year audit cycle.

	A-133	Uniform Guidance
Fiscal Year Start Date	Before December 26, 2014	On or after December 26, 2014 (200.110)
Single audit threshold	\$500,000	\$750,000 (200.501)
Where to submit your Single Audit package	FTA Regional Office	Federal Audit Clearinghouse (FAC) (200.512)
FTA/pass-through entity receipt of audit package	From recipient	From FAC (200.512)
Due Date ²	Within the earlier of <u>30 days</u> after receipt of the Single Audit Report (SAR) or within <u>nine (9) months</u> of the end of your (the agency's) fiscal year	Within the earlier of <u>30 days</u> after receipt of the Single Audit Report (SAR) or within <u>nine (9) months</u> of the end of your (the agency's) fiscal year (200.512)
Extensions granted by FTA	Yes	No (200.508)
Threshold for reporting questioned costs	\$10,000	\$25,000 (200.516)

Other new policies include the following changes:

- Requires FTA and pass-through entities to review the Federal Audit Clearinghouse for recent audits submitted before commencing any additional audits (200.503);
- Provides that a listing of current, available program-specific audit guides for certain programs will be published in the annual compliance supplement, beginning with the 2014 supplement (200.507);
- Adds additional reporting requirements for clusters of programs (200.510);
- Allows tribal entities to opt out of authorizing the FAC to make the reporting package publicly available on a Web site; tribal entities that opt out are responsible to submit the reporting package to any pass-through entities and to make copies of the reporting package available for public inspection (200.512);
- Requires FTA to name a single audit accountable official and a single audit liaison (200.513);
- Mandates all audits be conducted in accordance with the Generally Accepted Government Auditing Standards (GAGAS) (200.514);
- Revises the major program determination process (200.518);
- Revises the criteria to qualify as a low-risk auditee (200.520); and
- Requires auditees to initiate and proceed with corrective action as soon as possible, and no later than upon receipt of the audit report (200.521).

² Unless a different date is specified in a program-specific audit guide