Overview of Procedure
A key component to the grants administration process involves external audits and the resolution of audit findings. *OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations*, which applies to audits of District fiscal years beginning before December 26, 2014, stipulates that the organization being audited has responsibility for addressing and correcting any audit findings. *2 C.F.R. Part 200 Subpart F-Audit Requirements* which applies to audits of District’s fiscal years beginning after December 26, 2014 holds the District responsible for prompt follow up and corrective action on audit findings. The District must prepare a summary schedule of prior audit findings and a corrective action plan for current year audit findings. If the District does not agree with the audit findings or believes corrective action is not required then the corrective action plan should include an explanation and specific reasons supporting this believe.

Procedure Details
Notification of audits and audit visits by external auditors must be forwarded to the Grant Accounting Unit (GAU) and Grants Compliance Office (GCO). The GAU is responsible for coordinating requests of the auditors with Grant Program Managers (GPM), Grant Budget Analysts (GBA), and any other necessary District offices.

Procedure Steps
<table>
<thead>
<tr>
<th>RESPONSIBLE POSITION</th>
<th>Step</th>
<th>ACTION TAKEN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recipient of Audit Notification</td>
<td>1</td>
<td>Receives and forwards audit notification to the GAU and GCO.</td>
</tr>
<tr>
<td>GAU</td>
<td>2</td>
<td>Notify the Grant Program Manager (GPM), the Grant Budget Analyst (GBA) and any other pertinent District Offices of the date and time of the audit.</td>
</tr>
<tr>
<td>GPM</td>
<td>3</td>
<td>Reviews his/her grant file ensuring that all programmatic and financial documentation is complete is maintained in accordance with Policy <em>GP1400 Documentation and Record Retention</em> and is readily available.</td>
</tr>
<tr>
<td>GBA</td>
<td>4</td>
<td>Reviews his/her grant file ensuring that all programmatic and financial documentation is complete is maintained in accordance with Policy <em>GP1400 Documentation and Record Retention</em> and is readily available.</td>
</tr>
<tr>
<td>GAU</td>
<td>5</td>
<td>Coordinate the requests of the auditor as needed for the duration of the audit.</td>
</tr>
</tbody>
</table>
Policy

- GP2500: External Audits

Definitions

Audit finding means deficiencies or questioned costs which the auditor reports.

Audit visit is an examination of program records or financial information performed by an external funder or by an independent auditor.

Contacts

- Grant Accounting Unit
- Grants Compliance Office
- Grant Fiscal Services

Frequently Asked Questions

Related Information

- OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations
- Policy GP1400 Documentation and Record Retention

History

Amended:

- Amended on 6/4/2015 for reference updated for the Uniform Grant guidance and technical adjustments.