

Procedure: <b>Preparation for External Audit Visits</b>	Policy: <b>External Audits</b>	Number: <b>GP2500.1</b>
	( ) Complete Revision (X) Partial Revision ( ) New	Supersedes:

### Overview of Procedure

A key component to the grants administration process involves external audits and the resolution of audit findings. *2 C.F.R. Part 200 Subpart F-Audit Requirements* applies to audits of District’s fiscal years. 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 audit response and corrective action plan should include an explanation and specific reasons supporting this belief.

### 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), and relevant staff of Grant Compliance and Fiscal Services (GCFS).

### Procedure Steps

RESPONSIBLE POSITION	Step	ACTION TAKEN
Recipient of Audit Notification	1	Receives and forwards audit notification to the GAU and GCO.
GAU	2	Notify the Grant Program Manager (GPM) and GCFS and any other pertinent District Offices of the date and time of the audit.
GPM	3	Reviews his/her grant file ensuring that all programmatic and financial documentation is complete, is maintained in accordance with Policy <i>GP1400 Documentation and Record Retention</i> and is readily available.
GBA	4	Reviews his/her grant file ensuring that all programmatic and financial documentation is complete, is maintained in accordance with Policy <i>GP1400 Documentation and Record Retention</i> and is readily available.
GAU	5	Track the requests of the auditors and responses for the duration of the audit.

### 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 and Fiscal Services (GCFS)*
- *District Comptroller*

**Frequently Asked Questions**

**Related Information**

- *Policy GP1400 Documentation and Record Retention*
- *2 C.F.R. Part 200 Subpart F-Audit Requirements.*

**History**

**Amended:**

- Amended on 6/4/2015 for reference updated for the Uniform Grant guidance and technical adjustments.
- Amended July of 2022 for clarifications and technical adjustments.

Issue Date: July 1, 2022	Effective Date: July 1, 2022	Approved by: Deputy Chief, Grant Compliance and Fiscal Services
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