



FISCAL POLICY MANUAL

POLICY RE-2:	Policy for Subrecipient Monitoring in Compliance with OMB Circular A-133
APPROVED:	Board of Supervisors
AUTHORITY:	Auditor-Controller-Treasurer-Tax Collector (ACTTC)
ISSUE/REVISED DATE:	February 6, 2014

I. PURPOSE

Compliance with OMB Circular A-133

(http://www.whitehouse.gov/sites/default/files/omb/assets/a133/a133_revised_2007.pdf)

II. POLICY

The County of Sonoma operates its programs in compliance with all applicable federal, state, and local laws and regulations. The Office of Management and Budgets (OMB) Circular A-133 sets forth standards for obtaining consistency and uniformity among federal agencies for the audit of states, local governments, and non-profit organizations expending federal funds. County departments receiving federal awards are required to comply with the regulations detailed in OMB Circular A-133 (document available online, refer to link provided above) and OMB A-133 Compliance Supplements (updated annually and available online), including requirements related to pass-through awards to subrecipient entities.

III. RESPONSIBILITIES

A. DEPARTMENT

Department staff responsible for contract management shall ensure that required activities are completed for all subrecipients of federal grant funds. The following is a list of key items and may not be all inclusive:

1. Access to Records: Contracts shall include provision to ensure access to subrecipient records and financial statements as necessary for the County to comply with federal requirements.
2. Identification and Notice Requirements: Contracting staff shall confirm that the Catalog of Federal Domestic Assistance (CFDA) title and number, award name, award amount and name of federal agency are in all subrecipient contracts. Board items presenting contracts for Board approval must also include the required information in the body of the report.
3. Review of Subrecipient Single Audit Reports: The designated contact of each department shall:

- i. Include single audit data collection form (see Example A) as exhibit in subrecipient contracts.
- ii. Ensure each subrecipient completes single audit data collection form (see Example A).
- iii. Compile single audit data collection forms into a subrecipient monitoring form (see Example B) to ensure that subrecipients, meeting the audit requirements of OMB Circular A-133 during the subrecipient's fiscal year, have timely completed a single audit.
- iv. Collect and review subrecipient single audit reports, and confirm that awards are reported in financial statements.
- v. Create a central location for collected single audit reports.
- vi. Inform ACTTC if audit reports are not received by the due date and take corrective action to obtain this report.
- vii. Issue a timely corrective action requirement for subrecipient's single audit findings and ensure subrecipients take appropriate and timely corrective action.
- viii. In cases of continued inability or unwillingness of a subrecipient to have the required audits, the department shall inform the ACTTC and the County shall take appropriate action using sanctions.

B. ACTTC

If applicable, ACTTC staff shall work with departments to ensure the County takes appropriate action using sanctions.

IV. ATTACHMENTS

Example A: Single Audit data collection form

Example B: Subrecipient monitoring form

Subrecipient Single Audit Data Collection Form	
To be filled out by County Department:	
Contract Number:	
Subrecipient name:	
CFDA Number:	
CFDA Title:	
Federal Agency &	
Title of Award:	
Amount:	
To be filled out by Subrecipient:	
1)	During the fiscal year, did you expend \$500,000 or more in federal awards, including the the award referenced above?
	Yes
	No
a) If no, no further action is necessary.	
b) If yes, you are required to complete a Single Audit in accordance with OMB Circular A-133, within 9 months of your fiscal year end.	
	i) What is your fiscal year end?
2)	Please provide a copy of the Single Audit Report when completed and ensure the following:
	a) Expenditures related to the award detailed above are included in the Schedule of Expenditures of Federal Awards (SEFA). Yes/No
Comments:	
Please return completed form and Single Audit Report (if applicable) to:	

Subrecipient Monitoring Form

Department Name:

Department Contact:

Funding:

Name of Subrecipient	CFDA #	Program Title	Fiscal Year End	Due date of Single Audit	Amount of funds passed through	Single Audit Requirement (Y/N)	Copy of Single Audit Received (Y/N)	Date Single Audit Received (If applicable)	Corrective Action required (Y/N)

Comments (be sure to document any non-compliance and notify the ACTTC):

Review approval confirmation:

Reviewed and approved by:	Date:	<p align="center">Thank you for your review! Please send completed workbook to <u>Applicable contact</u></p>