\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 2019

NAME:
TITLE:

SUBRECIPIENT NAME:

ADDRESS:

CITY, STATE, ZIP:

RE: Management Decision on Financial Report

We have reviewed the \_\_\_\_\_\_\_\_\_ [NAME OF FINANCIAL REPORT] (the “financial report”) submitted by [NAME OF SUBRECIPIENT] for the fiscal year ended \_\_\_\_\_\_, 2018 to determine whether it complies with the audit requirements contained in Section \_\_\_\_\_ of the subaward agreement (the “requirements”).

[Select appropriate paragraphs below and tailor as needed]

The financial report complies with the requirements and has been accepted. There are no findings noted in the financial report so no further action is required by [NAME OF SUBRECIPIENT].

Your financial report indicated findings by your auditors. Please send a corrective action plan describing for each finding what specific corrective actions will be performed, who is responsible for each action and by what date each action will be performed.

We have received an adequate corrective action plan for the findings noted in the financial report. Please be sure that these findings are corrected according to the corrective action plan and included in the “status of prior year findings” portion of next year’s financial report.

The financial report was not submitted within \_\_\_\_\_ months of the end after the [NAME OF SUBRECIPIENT]’s fiscal year. Future reports must be submitted timely or funding could be adversely affected.

The financial report does not comply with the requirements and has not been accepted because:

\_\_\_ Our records indicate that the amount of federal grant funds passed through to [NAME OF SUBRECIPIENT] should have required a single audit report but only \_\_\_\_\_\_\_\_[DESCRIBE FINANCIAL REPORT REVIEWED] was received. Please submit a single audit report for the year ended \_\_\_\_\_\_\_, 2018.

\_\_\_ The financial report submitted did not identify all funds passed through from us by contract number, contract amount, contract period and amount expended during the fiscal year by funding source. Please send a schedule that identifies this information related to funds expended.

\_\_\_ No schedule of prior year findings was included in the financial report even though [NAME OF SUBRECIPIENT] had prior year findings. Please submit a letter that lists each finding from your financial report for the year ended \_\_\_\_\_\_\_, 2018 and describe the current status of each.

\_\_\_ A management comment letter from [NAME OF SUBRECIPIENT]’s auditor was referred to in the financial report but not submitted to the County. Please send the management comment letter.

In order to clear the deficiency(ies) noted above, please submit the required documents by [DATE OF LETTER ABOVE PLUS 30 DAYS].

These document(s) should be sent to me at the address shown below. If you have questions about this matter, please contact me at the email address or phone number shown below.

Very truly yours,

Name:
Title:

Subrecipient Name:

Address:

City, State, Zip:

Phone Number:

Email Address: