Subrecipient Financial Report Review Checklist

I. Report

Name of Subrecipient: _____ Audit Period: _Start Date_ through _End Date_

Supervising Department: _____ Department Liaison: _____

Report type required: ☐Single Audit Report ☐ Financial Audit Report

Report type filed: ☐ Single Audit Report ☐ Financial Audit Report ☐ Program Specific Audit Report

Report Date: _Date_ Report Due Date: _Date_ Date Received: _Date_

II. Expenditures

	Federal	State	County	Total
Per Contract:				
Per General Ledger:				
Per Subrecipient Financials:				

III. Financial Audit Report

	# Relevant Findings
A. Opinion on Financial Statements: ☐Unqualified ☐ Qualified ☐Adverse ☐ Disclaimer	
B. Other findings reported in a separate management letter? ☐Yes ☐No	

IV. Single Audit

	# Relevant Findings
A. Schedule of Expenditures of Federal Awards Opinion : ☐Unqualified ☐ Qualified ☐Adverse ☐ Disclaimer	
B. Report on compliance with requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance to 2 CFR 200.501 and 200.521. Opinion : ☐Unqualified ☐ Qualified ☐Adverse ☐ Disclaimer	
C. Internal Control: ☐No findings ☐ Findings	
D. Compliance: ☐No findings ☐ Findings	
E. Status of Prior Audit Findings Included? ☐Yes ☐No ☐N/A	
Total Relevant Findings:	

V. Comments

1. _____

2. _____

3. _____

VI. Conclusion

☐Accept   ☐ Reject

Reviewed by:	Date:	_Date_
Completed by:	Date:	_Date_